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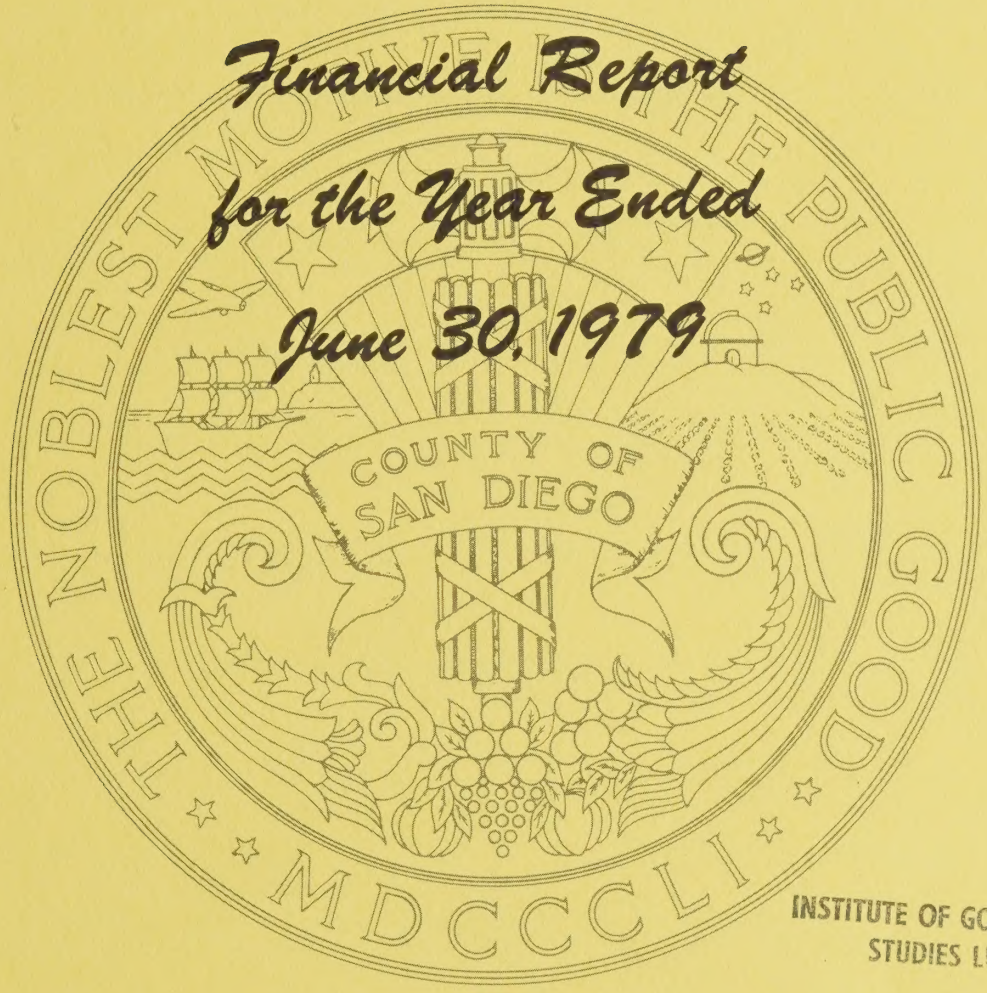
County of San Diego

State of California

Financial Report for the Year Ended June 30, 1979



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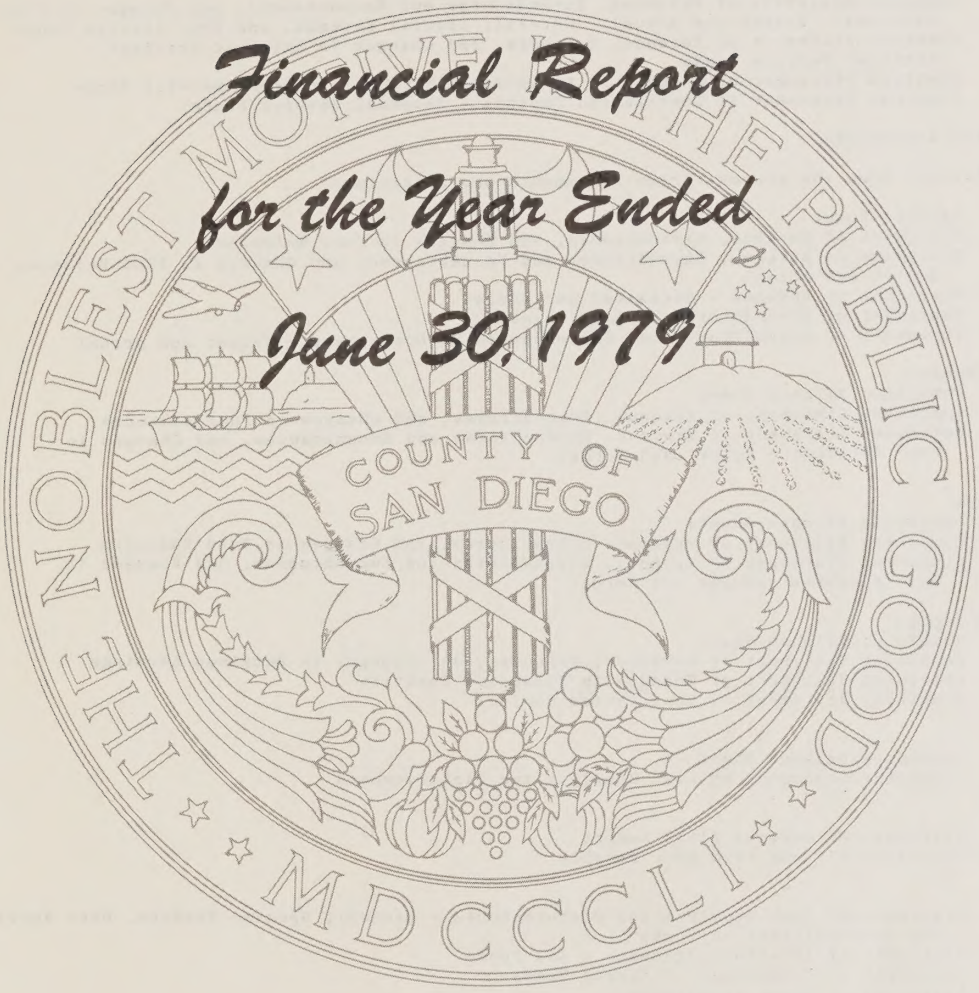
County of San Diego *State of California*

Financial Report

for the Year Ended

June 30, 1979



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COUNTY AUDITOR AND CONTROLLER

AND

ROD CALVAO

ASSISTANT COUNTY CONTROLLER

BY THE GENERAL ACCOUNTING UNIT

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County of San Diego

OFFICE OF THE AUDITOR AND CONTROLLER

Gerald J. Lonergan
Auditor and Controller

ROOM 166, COUNTY ADMINISTRATION CENTER
1600 PACIFIC HIGHWAY
SAN DIEGO, CALIFORNIA 92101
TELEPHONE 714 236-3711

November 16, 1979

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the Fiscal Year ended June 30, 1979 has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California, and Section 94.1(b) of the San Diego County Administrative Code.

The completion of this report has been delayed beyond the normal publication date primarily due to delays resulting from State legislation (SB-74) implementing provisions of Proposition 13. That legislation incorporated several retroactive features which impacted upon the County's financial position at June 30, 1979 and necessitated delays in closing the books pending its final adoption.

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the National Committee on Governmental Accounting of the Municipal Finance Officers Association of the United States and Canada. The County's independent auditors Arthur Young & Company, have reviewed the adequacy of internal controls and the fairness of presentation of the financial statements, and supplementary information included in the Annual Report. The Auditor's opinion is included on page 9 of this report.

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in financial reporting to the County of San Diego for the annual financial report for the Fiscal Year ended June 30, 1978.

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readible and efficiently organized comprehensive annual financial report, whose contents conform to industry standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of three years subject to two annual reviews. We believe this report continues to conform to Certificate of Conformance program requirements, and we are submitting it to MFOA for the required annual review.

Readers of this report should understand that certain of the funds retained in the county treasury represent "Trust and Agency" funds which may be the property of other governmental agencies, and as such are not available for the use of county government. The County Auditor is also the ex-officio auditor of numerous independent government entities. This report incorporates the trustee relationship for all funds held in the county treasury when the County Auditor exercises the dual relationship as ex-officio auditor for such agencies. Funds which are held in trust for other government agencies are clearly identified throughout this report to distinguish them from county funds.

FINANCIAL OPERATING HIGHLIGHTS
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE
IN MILLIONS OF DOLLARS

	YEARS ENDED JUNE 30				PERCENT INCREASE (DECREASE)
	1979		1978		1979
SOURCE OF FUNDS:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1978
Fund Balances, Beginning of Year	$ 70.7	12.6	$ 65.4	11.8	8.1
Taxes	104.3	18.6	162.6	29.2	(35.9)
Licenses and Permits	6.5	1.2	7.7	1.4	(15.9)
Fines, Forfeitures and Penalties	5.6	1.0	4.9	.9	14.3
Use of Money and Property	16.4	2.9	10.3	1.9	59.2
Aid from Other Governmental Agencies - State	191.9	34.2	130.4	23.4	47.2
Aid from Other Governmental Agencies - Federal	129.1	23.0	136.4	24.5	(5.4)
Charges for Current Services	30.4	5.4	29.8	5.4	2.0
Other	6.2	1.1	8.5	1.5	(27.1)
Total Source of Funds	$ 561.1	100.0	$ 556.0	100.0	.9
EXPENDITURES AND ENCUMBRANCES:					
General Government	$ 92.6	18.6	$ 100.5	20.7	(7.8)
Public Protection	95.6	19.2	90.5	18.6	5.6
Public Ways and Facilities	49.9	10.0	42.0	8.7	18.8
Health and Sanitation	56.1	11.3	52.6	10.8	6.6
Public Assistance	191.8	38.5	188.9	38.9	1.5
Education	3.5	.7	4.2	.9	(16.6)
Recreation and Cultural	5.3	1.0	4.9	1.0	8.1
Debt Service	3.6	.7	1.7	.4	111.7
Total Expenditures and Encumbrances	$ 498.4	100.0	$ 485.3	100.0	.3
Fund Balance - End of Year	$ 62.7		$ 70.7		

ENDING FUND BALANCES ARE THE RESULT OF:
(IN MILLIONS OF DOLLARS)

	1978-79			1977-78		
	TOTAL	GENERAL FUND AND DEBT SERVICE	SPECIAL REVENUE FUNDS	TOTAL	GENERAL FUND AND DEBT SERVICE	SPECIAL REVENUE FUNDS
Excess (Deficiency) of Revenue Realized Over Revenue Budgeted	$(1.8)	$(6.4)	$ 4.6	$(15.6)	$(27.1)	$11.5
Savings Realized Between Actual Expenditures and Budgeted Expenditures	62.0	42.5	19.5	84.8	58.1	26.7
Local Transportation Fund Balance	2.5	____	2.5	1.5	____	1.5
Fund Balance, End of Year	$62.7	$36.1	$26.6	$ 70.7	$ 31.0	$ 39.7

REVENUES

The major sources of revenue to the County were provided by the federal government and the State of California, collectively amounting to 57% of total revenue. This represented a substantial increase over the preceeding year primarily attributable to the $60.5 million increase in state aid. We have expressed concern for several years that the increasing reliance upon funding sources obtained from state and federal governments continues to diminish the County's capacity to exercise control over the scope and character of its fiscal operations.

Property taxes collected during the year 1978-79 amounted to $70.4 million or 14.4% of all funds received, compared with $132.3 million or 27.0% the preceeding year. This reflects a continuation of the trend in recent years to reduce reliance on property taxes. The decrease was accelerated substantially by Proposition 13, which served to further shift the emphasis and dependence upon state and federal revenues.

Federal Revenue Sharing funds of $25.8 million were used this year. $4.8 million of these funds was used for land acquisition, structures and improvements, $10.1 million to finance human care services projects, and $10.9 million to finance public protection expenditures. San Diego County has received $120.2 million in Revenue Sharing Funds through June 30, 1979, including interest of $11.8 million earned on funds invested prior to actual use. The balance of uncommitted Federal Revenue Sharing funds at June 30, 1979 was $3.9 million.

EXPENDITURES

Total expenditures for Fiscal Year ended June 30, 1979 were $498.4 million which was 2.7% higher than expenditures of $485.3 million in the prior year. Increased expenditures occurred in several program areas, principally Public Ways and Facilities - $7.9 million an 18.8% increase, and Public Protection - $5.1 million a 5.6% increase. Expenditures for General Government programs however, were reduced $7.9 million, representing a 7.8% decrease over last year.

FUND BALANCE

The County had a balance of $36,100,000 in General fund surplus at the end of the year which will be used to help finance the 1979-80 budget. This balance results from savings realized between actual expenditures and budgeted expenditures.

1978-79 HIGHLIGHTS

CAPITAL FACILITIES CONSTRUCTION AND FINANCING

The County has taken several major steps toward development and construction of permanent capital facilities to house county operations. A new Vista (North County) Regional Center has recently been completed at a cost of $27 million. Financing of the South Bay Regional Center has been accomplished and construction of the $61 million center has commenced. Planning is currently in process for a $40 million East County Regional Center. These new regional centers will reduce our dependence upon use of scattered leased facilities and will provide permanent capital facilities more easily accessible to county residents.

The County Board of Supervisors has approved the establishment of an Accumulated Capital Outlay Fund to provide for the acquisition, construction, expansion, and replacement of public facilities. Annual payments for debt retirement and lease purchase expenditures are also allowable charges. The Fund is to be financed by an annual rental charge to be applied to all departments occupying County-owned space. The Board of Supervisors may also allocate to the Fund a portion of Federal and State Revenue Sharing receipts, revenues from the sale of fixed assets (structures and land), lease or rental of County-owned facilities, and any other funds such as grants or contributions.

ASSESSED VALUATIONS

Following the passage of Proposition 13 by California voters, the County Tax Assessor was required to roll back assessed values to 1975 levels and was restricted in the assessment of real property to annual increases of 2%. In addition, new construction and property that is sold is reappraised on current values. Because of the large amount of building in the county and an active resale market, as well as revaluation of 1975 assessed values for some properties, net assessed valuation increases of $375 million or 5% were recorded in the year 1978-79 over 1977-78 assessed values, and $1,633 million or 21% in 1979-80 over the year 1978-79. Net assessed value for the year 1979-80 is $9.51 billion, representing an increase of $4.48 billion or 89% from net assessed valuations in 1975, the base year established by Proposition 13.

SELF INSURANCE PROGRAM

During 1978 the County implemented a partially self-insured program for payment of large unpredictable losses arising from tort liability claims. A $1,000,000 General Fund reserve was initially established. Based on established Board policy the Fund will be increased by $100,000 each year until the reserve reaches $2,000,000.

COUNTY DEBT

The total County general obligation bonded debt amounted to $1,420,000 at June 30, 1979 all of which will be paid by June 1981. All bonded debt redemptions and interest payments of the County and those agencies for whom debt service is administered by the County were liquidated as required during the year. Debt service reserves at June 30, 1979 are adequate to meet all requirements falling due prior to delinquency dates for collection of tax levies.

The County has continued its program, established in 1967, of financing its own cash requirements prior to collection of taxes, through the issuance of short-term revenue anticipation notes. In addition, this program enables the County to make loans to other public agencies, particularly fire protection and school districts to assist them in meeting their cash flow requirements. In spite of the fiscal uncertainties generated by Proposition 13, we were successful in retaining a top Moodys rating (MIG-1) on our 1979 notes.

PROSPECT FOR THE FUTURE

The County will continue to be significantly impacted as a result of the passage of Proposition 13 and the series of implementing legislation which resulted. Fiscal constraints imposed by the Board of Supervisors, however, both prior and subsequent to adoption of this constitutional amendment, were significant in minimizing any material adverse financial impacts upon the county.

The likelihood of passage of additional initiatives which could adversely impact upon state finances (and thereby the county) is of serious concern. The rapid growth in our dependence upon federal and state bailout funds in recent years has seriously eroded our capacity to locally control either our finances or programs.

We are increasingly placed at the mercy of the actions of congress and the state legislature as well as being more subject to impacts which result from rapid fluctuations in the state and national economies. The shifting away from the more stable revenue property tax base of prior years introduces a great deal more uncertainty into our ability to predict our financial position at a future point in time. As a result, we must, and are proceeding to direct more efforts towards analysis of external economic factors and to improving our internal forecasting systems. These steps will permit us to better manage the more limited resources anticipated to be available to us in the future.

Additionally, we must commit a higher allocation of resources towards development of improved EDP financial control systems and pursue more effective use of that technology as a sophisticated management tool. The County has successfully met similar challenges in the past and can be expected to continue to demonstrate leadership in the area of financial management as we face the future.

The County of San Diego has the inherent capacity within its leadership and staff to generate innovative sound solutions to problems - which are typically looked upon primarily as challenges to be faced and successfully dealt with. With this foresight and attitude, we can look to the future with a certain degree of confidence!

APPRECIATION

As in the past years, the concerted actions and cooperation of other County departments, for which we are grateful, has been most helpful in publication of this report and in achieving our objectives of timely and accurate financial reporting. Finally, your Board is to be commended for its past foresight and actions to insure the continued general fiscal health and integrity of the County.

Respectfully,

GERALD J. LONERGAN
AUDITOR AND CONTROLLER

ARTHUR YOUNG & COMPANY

110 WEST A STREET - SUITE 1400
SAN DIEGO, CALIFORNIA 92101

The Honorable Board of Supervisors
County of San Diego

We have examined the financial statements of the various funds and account groups of the County of San Diego at June 30, 1979 and for the year then ended, appearing on pages 14 through 72. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The financial statements of the County of San Diego for the year ended June 30, 1978 were examined by us and we expressed an unqualified opinion on those statements. As discussed in Note 1 to the financial statements, certain data from the 1978 financial statements is presented herein for comparative purposes; however, such data is not a complete presentation with respect to financial position or results of operations and we express no opinion thereon.

In our opinion, the statements referred to above present fairly the financial position of the various funds and account groups of the County of San Diego at June 30, 1979 and the results of operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, after restatement of the year 1978 to give retroactive effect to the change, with which we concur, in the method of accounting for encumbrances as described in Note 1F.

Our examination has been made primarily for the purpose of expressing an opinion on the financial statements of the various funds and account groups referred to above, each taken as a whole. The accompanying supplementary information appearing on pages 73 through 88, and the "Total (memorandum only)" columns on the combined balance sheet are presented for analysis purposes and are not necessary for a fair presentation of the financial information referred to in the first paragraph above. Such supplementary information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all respects material in relation to the financial statements taken as a whole.

Arthur Young & Company

October 3, 1979

SUPPLEMENTAL

Certificate of Conformance in Financial Reporting

Presented to

County of San Diego, California

For its Annual Financial Report
for the Fiscal Year Ended

June 30, 1978

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units whose annual financial reports are judged to substantially conform to the financial reporting principles and standards promulgated by the National Council on Governmental Accounting.

President

Executive Director

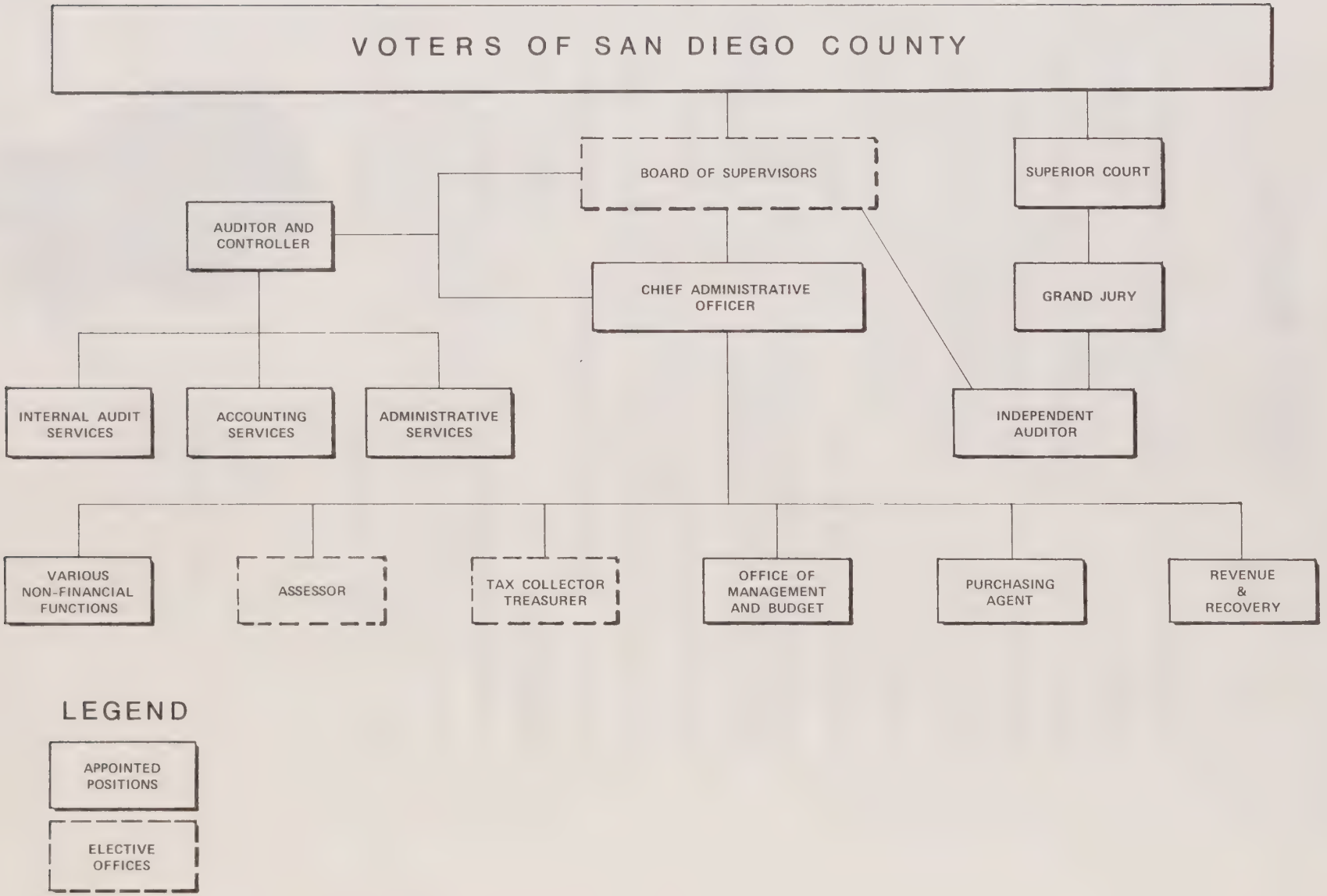
Date July 12, 1979

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS

DISTRICT 1	TOM HAMILTON (CHAIRMAN)
DISTRICT 2	LUCILLE MOORE
DISTRICT 3	ROGER HEDGECOCK
DISTRICT 4	JIM BATES
DISTRICT 5	PAUL ECKERT
ASSESSOR	E. C. WILLIAMS
AUDITOR AND CONTROLLER	GERALD J. LONERGAN
ASSISTANT COUNTY AUDITOR	ED RYAN
ASSISTANT COUNTY CONTROLLER	ROD CALVAO
CHIEF ADMINISTRATIVE OFFICER	CLIFFORD W. GRAVES
GRAND JURY (1978-79)	FRANK J. KILCOYNE (FOREMAN)
OFFICE OF MANAGEMENT AND BUDGET	ELMER KESHKA
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	MORRIS P. PION
SUPERIOR COURT	WILLIAM A. YALE (PRESIDING JUDGE)
TAX COLLECTOR-TREASURER	JAMES E. JONES

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION



COMBINED STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON GOVERNMENTAL ACCOUNTING, THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED:

- COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
- COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
- COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS.
- COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS - INTERNAL SERVICE FUNDS
- COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - INTERNAL SERVICE FUNDS
- COMBINED STATEMENT OF CONTRIBUTED CAPITAL - INTERNAL SERVICE FUNDS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1979

ASSETS	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
Cash with County Treasurer	$ 33,390,714	37,701,735	736,161
Cash in Banks			
Collections in Transit	167,544	10,328	
Imprest Cash			
Due from Other Funds	22,147,208	2,106,717	1,543,061
Accounts and Notes Receivable, Net	26,683,106	7,173,995	
Inventory of Materials and Supplies	7,911,523	1,971,783	
Due from Other Funds - Loans	125,439	295,000	
Investments			
Taxes Receivable Net	1,569,143	52,018	19,367
Fixed Assets			
Deposits with Others	32,660	790,215	
Future Requirements for Long-Term Debt		95,881	
Amount Available for Retirement of Bonds			
Amount to be Provided for Retirement of Bonds			
Total Assets	$ 92,027,338	50,197,677	2,298,589
LIABILITIES AND FUND EQUITY			
Liabilities:			
Warrants Payable			
Accounts Payable	$ 18,436,840	1,649,170	
Accounts Payable - Payroll	8,034,900	596,242	
Due to Other Funds	1,191,188	2,977,921	2,222,599
Deferred Compensation Payable		1,947,891	
Tax Collections Due to Other Governmental Units			
Agency Funds Held for Other Governmental Units			
Trust Obligation			
Deposits from Others		1,302,921	
Due to Other Funds - Loars		95,881	
Long-Term Debt Payable			
Total Liabilities	27,662,929	8,570,028	2,222,599
Fund Equity			
Equity in Fixed Assets			
Contributed Capital			
Retained Earnings			
Fund Balances:			
General Reserve	1,000,000		
Reserve for Encumbrances	19,216,988	13,446,655	15,000
Reserve for Loans to Other Funds	103,236		
Reserve for Deposits with Others	32,660	790,215	
Reserve for Inventory of Material and Supplies	7,911,523	779,730	
Reserve for Replacement of Equipment			
Reserve for Court Restraining Order			
Unreserved	36,100,000	26,611,047	60,990
Total Fund Equity	64,364,409	41,627,649	75,990
Total Liabilities and Fund Equity	$ 92,027,338	50,197,677	2,298,589
	(Statement 2)	(Statement 3)	(Statement 4)

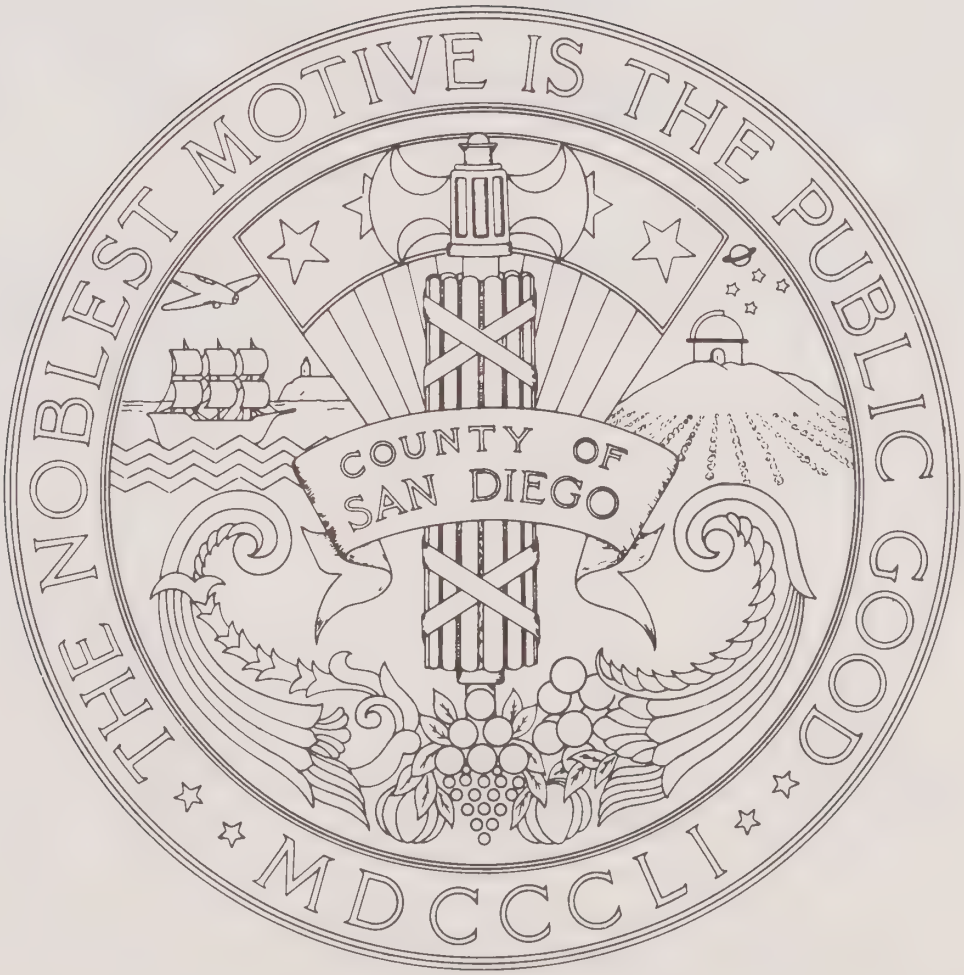
See Notes to Financial Statements, pages 23 thru 28.

ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1979

STATEMENT 1A

PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1979	1978
2,889,217	385,933,544			460,651,373	393,240,864
	10,256,589			10,256,589	8,255,083
3,686	2,636,429			2,817,989	4,332,100
171,395	7,750			179,145	113,320
607,308	3,830,733			30,235,028	20,922,774
316,627				34,173,729	34,229,478
1,428,421				11,311,728	10,266,158
427,455	10,000			857,894	630,555
	225,992,959			225,992,959	233,190,597
				1,640,528	2,590,912
2,688,309		245,248,798		247,937,108	227,511,441
				822,876	2,891,054
				95,881	112,165
			60,990	60,990	498,811
			34,435,175	34,435,175	34,649,550
8,532,421	628,668,007	245,248,798	34,496,166	1,061,468,999	973,434,868
	51,981,506			51,981,506	47,077,304
520,775				20,606,786	17,988,392
				8,631,142	9,546,984
53,731	23,789,588			30,235,028	20,922,774
				1,947,891	954,967
	22,631,464			22,631,464	15,383,470
	529,798,435			529,798,435	205,106,399
					282,017,702
				1,302,921	990,954
295,000	467,012			857,894	630,555
			34,496,166	34,496,166	35,148,362
869,507	628,668,007		34,496,166	702,489,237	635,767,867
		245,248,798		245,248,798	224,942,792
5,744,324				5,744,324	5,167,319
1,174,481				1,174,481	734,774
				1,000,000	
				32,678,644	24,067,957
				103,236	125,439
				822,876	2,891,054
				8,691,253	7,700,319
744,108				744,108	164,209
					1,165,000
				62,772,038	70,708,135
7,662,914		245,248,798		358,979,761	337,667,001
8,532,421	628,668,007	245,248,798	34,496,166	1,061,468,999	973,434,868
(Statement 5)	(Statement 6)	(Statement 7)	(Statement 8)		

See Notes to Financial Statements, pages 23 thru 28.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

STATEMENT 1B

GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTALS (MEMORANDUM ONLY) 1979	1978
Revenues:					
Taxes	$ 81,303,379	22,275,565	735,956	104,314,901	162,607,898
Licenses, Permits, and Franchises	5,747,325	763,309		6,510,634	7,679,964
Fines, Forfeitures, and Penalties	4,595,533	1,024,743		5,620,277	4,914,657
Revenue from Use of Money and Property	10,706,889	4,079,149	1,543,351	16,329,390	10,287,459
Aid from Other Governmental Agencies - State	174,485,857	17,242,466	106,091	191,834,414	130,407,273
Aid from Other Governmental Agencies - Federal	109,661,877	19,425,835		129,087,713	136,435,085
Aid from Other Governmental Agencies - Other	745,942	459,508		1,205,451	490,052
Charges for Current Services	27,549,461	2,870,013		30,419,475	29,751,888
Other Revenue	4,850,917	155,147	22,905	5,028,970	7,986,866
Total Revenues	419,647,185	68,295,743	2,408,305	490,351,233	490,561,147
Expenditures:					
General	81,644,048	9,708,562		91,352,610	96,401,512
Public Protection	83,830,258	10,901,437		94,731,695	94,966,620
Public Ways and Facilities		45,260,432		45,260,432	44,533,087
Health and Sanitation	55,822,255			55,822,255	52,849,665
Public Assistance	181,587,914	9,526,615		191,114,529	190,442,103
Education	176,370	3,413,999		3,590,369	4,332,405
Recreation and Cultural	3,010,800	1,308,307		4,319,107	4,191,936
Debt Service			3,631,126	3,631,126	1,709,872
Total Expenditures	406,071,647	80,119,355	3,631,126	489,822,128	489,427,206
Excess of Revenues over (under) Expenditures	13,575,538	(11,823,612)	(1,222,821)	529,105	1,133,941
Other Financing Sources (Uses)					
Operating Transfers (Out)		(41,716)		(41,716)	
Excess of Revenues over (under) Expenditures and Other Uses	13,575,538	(11,865,329)	(1,222,821)	487,389	1,133,941
Fund Balances - Beginning of Year	51,098,011	55,061,082	498,811	106,657,902	108,396,343
Residual Equity Transfers from (to) Other Funds	(800,000)		800,000		
Increase (Decrease) in:					
Reserve for Deposits with Others	(205,000)	(1,863,178)		(2,068,178)	(3,459,127)
Reserve for Inventory of Materials and Supplies	695,860	295,074		990,934	586,744
Fund Balances - End of Year	$ 64,364,409	41,627,649	75,990	106,068,049	106,657,902
	(Statement 2A)	(Statement 3A)	(Statement 4A)		

See Notes to Financial Statements, pages 23 thru 28.

GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues:				
Taxes	$ 79,479,419	81,303,379	19,182,867	22,275,565
Licenses, Permits, and Franchises	6,071,402	5,747,325	1,420,000	763,309
Fines, Forfeitures, and Penalties	3,626,379	4,595,533	952,414	1,024,743
Revenue from Use of Money and Property	5,228,487	10,706,889	2,393,056	4,079,149
Aid from Other Governmental Agencies - State	179,169,953	174,485,857	17,148,529	17,242,466
Aid from Other Governmental Agencies - Federal	119,713,569	109,661,877	17,952,032	19,425,835
Aid from Other Governmental Agencies - Other	661,074	745,942	275,046	459,508
Charges for Current Services	30,149,612	27,549,461	3,170,603	2,870,013
Other Revenue	2,009,971	4,850,917	1,156,880	155,147
Total Revenues	426,109,867	419,647,185	63,651,427	68,295,743
Expenditures:				
Budgetary Expenditures:				
General	103,272,159	85,958,809	8,458,669	6,683,197
Public Protection	88,202,742	84,685,842	11,020,139	10,916,079
Public Ways and Facilities			61,658,520	49,857,261
Health and Sanitation	64,339,377	56,108,996		
Public Assistance	195,540,837	182,344,915	9,840,530	9,526,615
Education	199,324	173,989	3,619,296	3,280,269
Recreation and Cultural	3,292,491	3,033,898	7,368,715	2,232,181
Debt Service				
Total Budgetary Expenditures	454,846,934	412,306,454	101,965,869	82,495,602
Add: Liquidation of Beginning Encumbrances		12,982,181		9,915,144
Less: Ending Encumbrances		19,216,988		12,291,391
Total Expenditures	454,846,934	406,071,647	101,965,869	80,119,355
Excess of Revenues over (under) Expenditures	(28,737,067)	13,575,538	(38,314,442)	(11,823,612)
Other Financing Sources (Uses)				
Operating Transfers (Out)				(41,716)
Excess of Revenues over (under) Expenditures and Other Uses	(28,737,067)	13,575,538	(38,314,442)	(11,865,329)
Fund Balances - Beginning of Year	51,098,011	51,098,011	55,061,082	55,061,082
Residual Equity Transfers from (to) Other Funds	(800,000)	(800,000)		
Increase (Decrease) in:				
Reserve for Deposits with Others		(205,000)		(1,863,178)
Reserve for Inventory of Materials and Equipment		695,860		295,074
Fund Balances - End of Year	$ 21,560,944	64,364,409	16,746,640	41,627,649
		(Statement 2B)		(Statement 3B)

See Notes to Financial Statements, pages 23 thru 28.

GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 1C

DEBT SERVICE FUNDS		TOTALS		
BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE-FAVORABLE (UNFAVORABLE)
701,775	735,956	99,364,061	104,314,900	4,950,840
		7,491,402	6,510,634	(980,767)
		4,578,793	5,620,276	1,041,484
1,550,582	1,543,351	9,172,125	16,329,389	7,157,264
76,380	106,091	196,394,862	191,834,414	(4,560,447)
		137,665,601	129,087,712	(8,577,888)
		936,120	1,205,450	269,331
		33,320,215	30,419,474	(2,900,740)
21,567	22,905	3,188,418	5,028,969	1,840,552
2,350,304	2,408,305	492,111,598	490,351,233	(1,760,365)
		111,730,828	92,642,006	19,088,825
		99,222,881	95,601,921	3,620,960
		61,658,520	49,857,261	11,801,259
		64,339,377	56,108,996	8,230,381
		205,381,367	191,871,530	13,509,837
		3,818,620	3,454,258	364,362
		10,661,206	5,266,079	5,395,127
3,649,115	3,646,126	3,649,115	3,646,126	2,989
3,649,115	3,646,126	560,461,918	498,448.182	62,013,736
			22,897,325	(22,897,325)
	15,000		31,523,379	(31,523,379)
3,649,115	3,631,126	560,461,918	489,822,128	70,639,790
(1,298,811)	(1,222,821)	(68,350,320)	529,105	68,879,425
			(41,716)	(41,716)
(1,298,811)	(1,222,821)	(68,350,320)	487,389	68,837,711
498,811	498,811	106,657,902	106,657,902	
800,000	800,000			
			(2,068,178)	(2,068,178)
			990,934	990,934
-0-	75,990	38,307,582	106,068,049	67,760,467
(Statement 4B)				

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 1D

	1979	1978
Operating Revenues:		
Charges for Services	$ 8,761,837	8,313,681
Operating Expenses:		
Cost of Materials	4,544,482	4,123,058
Maintenance of Shop and Equipment	1,638,295	2,028,423
Fuel	432,853	478,249
Depreciation	574,311	447,193
General Expenses	635,674	1,469,222
Total Operating Expense	7,825,616	8,546,147
Operating Income (Loss)	936,221	(232,465)
Nonoperating Revenues:		
Other Revenue - Principally Interest	235,139	118,392
Income (Loss) before Operating Transfers	1,171,360	(114,072)
Operating Transfers In (Out)	(731,653)	40,268
Net Income (Loss)	439,706	(73,804)
Retained Earnings - Beginning Balance	734,774	808,578
Retained Earnings - Ending Balance	$ 1,174,481	734,774

(Statement 5A)

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 1E

	1979	1978
Source of Working Capital:		
Operations:		
Income (loss) Before Operating Transfers	$ 1,171,360	(114,071)
Items Not Requiring Working Capital:		
Depreciation	574,311	447,193
Net Retirement of Fixed Assets	151,217	47,528
Working Capital Provided by Operations	1,896,888	380,650
Contributions	577,305	144,495
Total Sources of Working Capital	2,474,194	525,145
Uses of Working Capital:		
Acquisition of Equipment	845,189	208,137
Transfers to Other Funds	151,754	12,370
Contributed Capital	300	
Total Uses of Working Capital	997,243	220,507
Net Increases (Decreases) in Working Capital (Statement 5B)	$ 1,476,950	304,638
Elements of Net Increase (Decrease) in Working Capital:		
Cash	748,249	455,895
Collections in Transit		(1,438)
Imprest Cash	65,625	1,995
Accounts Receivable, Net	(109,019)	165,399
Due from Other Funds	422,523	78,261
Due from Other Funds - Loans	113,496	120,700
Inventory of Material and Supplies	(108,515)	241,056
Accounts Payable	440,527	(646,461)
Due to Other Funds	29,063	(769)
Due to Other Funds - Loans	(125,000)	(110,000)
Net Increase (Decrease) in Working Capital (Statement 5B)	$ 1,476,950	304,638

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1979

STATEMENT 1F

Balances - Beginning of Year	$ 5,167,319
Capital Contributions, Net	577,005
Balances - End of Year (Statement 5C)	$ 5,744,324
Source of Contributed Capital:	
General Fund	$ 969,485
Road Fund	4,773,839
Library Fund	1,000
Total	$ 5,744,324

See Notes to Financial Statements, pages 23 thru 28.

NOTES TO FINANCIAL STATEMENTS
June 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

A. BASIS OF ACCOUNTING

The County uses a modified accrual basis of accounting for the General, Special Revenue and Debt Service Funds. Expenditures, other than interest on long term debt and prepaid expenses, are recorded when the liability is incurred. Revenues are recorded when received in cash unless they are susceptible to accrual; i.e., measurable and available to finance the County's operations or of a material amount and not received at the normal time of receipt prior to year end. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Revenues which are not considered susceptible to accrual include charges for current services, licenses and permits, fines, forfeitures and penalties, and proceeds from the sale of fixed assets.

The Internal Service Funds are accounted for on the accrual basis; Agency Funds reflect cash transactions recorded by the County in fulfillment of its fiscal responsibilities, principally for other agencies.

B. INVESTMENTS

Investments are stated at cost or amortized cost. The estimated market value of investment securities held by the Employee's Retirement System Fund was approximately $23.2 million below amortized costs; the policy of the Retirement Board is such that they anticipate these securities will normally be held until maturity, unless they can be exchanged for higher yielding securities on a fiscally advantageous basis.

C. FIXED ASSETS

General fixed assets are recorded as expenditures in the General fund and Special Revenue Funds at time of purchase. These assets are capitalized at cost in the General Fixed Assets group of accounts. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on General Fixed Assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Internal Service Fund fixed assets consist of equipment which has been acquired for the purpose of enabling the fund to provide services to other County funds. Such assets purchased are recorded in the Internal Service Fund and capitalized at cost. Depreciation is provided on the-hours-of-service method over the estimated useful life of the equipment.

D. INVENTORIES

Inventories which consist of expendable supplies are stated at cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General fund as an asset with an offsetting reserve. Inventory held by Special Revenue funds and the Internal Service Funds for resale is carried at average cost and is not reserved.

E. SELF INSURANCE

The County is partially self-insured for certain claims (Note 5); uninsured claims are recorded when a determinable loss has been incurred. A $1,000,000 General Fund Reserve was established specifically to handle payment of large, unpredictable losses from tort liability claims which may result from our uninsured status. This reserve will be increased by $100,000 each year until the amount of $2,000,000 is achieved.

F. ENCUMBRANCES

Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result in fulfillment of unperformed contracts in process at year end. Encumbrances outstanding at year end do not constitute expenditures or liabilities.

G. COMPARATIVE DATA

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However complete comparative data has not been presented where its inclusion would not provide meaningful comparisons. Also, for comparability, certain of the prior year figures have been reclassified to conform with the current year financial statement presentations.

2. ACCOUNTING CHANGE

The National Council on Governmental Accounting has published STATEMENT 1 - GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING PRINCIPLES, which provides guidance for encumbrance accounting. The County has adopted the Council's views in this regard for 1979, as disclosed in Note 1F, the financial statements for 1978 have been restated to retroactively reflect this change, the effect of which was not significant.

3. PROPERTY TAX COLLECTION TRUST FUNDS

The County is responsible for the collection of property taxes for all governmental entities within the county. At June 30, 1979, such taxes receivable

amounted to approximately $102,054,000 of which approximately $62,034,000 were for the 1979-80 Fiscal Year unsecured tax levy and $40,020,000 were for the 1978-79 and prior years' tax levies. Of the $40,020,000 taxes receivable applicable to county funds amounted to approximately $3,968,000, of which $2,327,000 has been reserved due to uncertainty as to timing or the amount ultimately collectible.

At June 30, 1979 the County held receipts in trust amounting to $5,650,356 applicable to the 1979-80 unsecured tax levy which was not distributed to the various taxing authorities until after June 30, 1979. Of this amount, approximately $1,412,589 is applicable to County funds. The County also held $2,194,261 in trust at June 30, 1979 which are partial payments received on prior year secured taxes of $4,332,313 placed on the five-year installment collection plan. These collections are not apportioned, nor are taxes receivable reduced, until the full amount of one year's taxes included in a payment plan account is collected.

4. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. Generally, lease agreements provide for cancellation in the event the Board of Supervisors does not appropriate funding in subsequent fiscal years; therefore, the County is not obligated beyond the end of each fiscal year.

The County is the lessee under terms of four non-cancellable operating leases for real property used to house certain county facilities. The combined rental cost for which the county is obligated under these leases is as follows:

YEAR	LEASE RENTAL PAYMENTS
1979-80	$ 520,160
1980-81	410,472
1981-82	410,472
1982-83	410,472
1983-84	410,472
BALANCE OF LEASE	215,684

Total rental expense for all real property operating leases for the year ended June 30, 1979, was approximately $4.8 million.

In addition to real property leases, the County has also entered into long-term leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases, Total rental expense for these operating leases for the year ended June 30, 1979, was approximately $8.0 million.

The County is also contingently liable for lease payments relative to leases entered into by various authorities created under joint powers agreements with other governmental agencies; such lease agreements call for an aggregate of approximately $1.5 million in lease payments through 1987.

Certain buildings and equipment which cost approximately $41,800,000 are being leased under capital leases. The cost of the assets has been capitalized and the present value of the lease obligation has been recorded as a liability.

The following is a schedule by years of all future minimum lease payments under capital leases together with the present value of the new minimum lease payments as of June 30, 1979:

YEAR ENDED JUNE 30:	
1980	$ 3,794,616
1981	3,583,205
1982	3,560,126
1983	3,497,381
1984	3,272,683
LATER YEARS	47,552,316
TOTAL MINIMUM LEASE PAYMENTS	65,260,327
LESS: AMOUNT REPRESENTING INTEREST (7.0%)	32,184,161
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	$33,076,166

In addition to the above, the County entered into a capital lease agreement on July 1, 1979 with the Chula Vista Redevelopment Agency. Under this agreement, the County is obligated for minimum annual lease payments (including 7% interest) of $4,391,500 over a 25 year period beginning June 15, 1982, or when construction of the facilities being leased is substantially completed, whichever is later.

5. EMPLOYEES' RETIREMENT SYSTEM

The Employees' Retirement System of the County of San Diego, established July 1, 1939, under provisions of the County Employees' Retirement Law of 1937, is a contributory-type plan covering substantially all employees. For the fiscal year ended June 30, 1979, contributions to the Retirement Fund amounted to approximately $21.0 million ($15.7 million in 1978) by the County and $11.3 million ($9.1 million in 1978) by employee members. All prior service liabilities arising from services rendered prior to July 1, 1939, were fully funded by June 30, 1965. Subsequently, the County has adopted a number of revisions to the retirement

system which have materially affected the liablities and financing of the Retirement Fund. The cumulative effect of those revisions has resulted in an unfunded past service liability of $264 million, which is being funded over a 30-year period to December 31, 2007. The County accounts for and funds its retirement plan under the entry age normal method. At December 31, 1978, the date of the most recent actuarial valuation report, the actuarially computed value of vested benefits was $410 million, of which $258 million, or 62% was funded. The retirement system operates on a calendar year basis and has an actuarial valuation prepared annually.

6. COMMITMENTS AND CONTINGENCIES

The County has a self-administered risk management program whereby it is self insured for premises liability for medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. The County has an estimated $2.8 million potential liability at June 30, 1979, arising from claims under its self-administered Workers' Compensation Program instituted in 1968. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year.

In the opinion of the County Counsel, there is a potential liability of approximately $10 million which could result if unfavorable decisions are rendered in the usual legal actions pending, in which the County is named the defendant, where such actions either exceed the limits of coverage provided by the various insurance policies carried by the County or where no insurance is provided. In addition, a potential liability of approximately $10 million could result if an unfavorable appellate decision is rendered in a pending inverse condemnation legal action.

In the opinion of County management, the ultimate resolution of these matters should not have a significant effect on the financial position or results of operations of the funds of the County.

County employees have unrecorded accumulated benefits of approximately $37.7 million for employee compensatory time off, sick leave and vacation earned. Normally, these accumulated benefits will be liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. $12.7 million of this amount represents compensatory times off and vacation earned, which employees may elect to have paid in cash upon separation from County service for any reason. Also included is $4.8 million which is the value of that portion of sick leave benefits payable in cash upon retirement of employees with 10 years or more of County service. In the normal course of business, all payments of these accumulated benefits will be funded from the appropriations of the year in which they are actually paid.

On September 21, 1979, the County issued $50 million of 6.69% tax anticipation notes. Proceeds from these notes are to be used to finance general County operations pending receipt of 1979-80 property tax revenues. The notes are to be repaid on May 23, 1980, from collections of secured property taxes, which collections have been pledged to secure the notes.

7. COUNTY RESERVE FUNDS

The County Funds Balance Sheet reports a number of reserves which are maintained for specific purposes. The nature and purpose of these reserves is explained below:

RESERVE FOR LOANS TO OTHER FUNDS: $103,236
This is a reserve which represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reserve are tied up in long-term loans to another fund and are, therefore, not available for appropriation.

RESERVE FOR REPLACEMENT OF EQUIPMENT: $744,108
Certain equipment in the Road Equipment Internal Service Fund is depreciated on straight line basis using cost, but is billed to the Road Fund at rates based on estimated replacement value. This reserve represents the difference between depreciation based on cost and depreciation based on replacement value.

DEPOSITS WITH OTHERS: $822,876
Amounts deposited with the courts by the Road Department in connection with the condemnation of property for street and road purposes is held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

GENERAL FUND
- BALANCE SHEET
- STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
- STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
- STATEMENT OF EXPENDITURES BY DEPARTMENT
- STATEMENT OF EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT - BUDGET AND ACTUAL

SPECIAL REVENUE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUND
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE, EXPENDITURES AND ENCUMBRANCES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

INTERNAL SERVICE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
- COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
- COMBINING STATEMENT OF CONTRIBUTED CAPITAL

AGENCY FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

ACCOUNT GROUPS
- STATEMENT OF GENERAL FIXED ASSETS
- STATEMENT OF LONG TERM DEBT PAYABLE

SCHEDULES
- STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND INTERNAL SERVICE FUNDS
- STATEMENT OF INTERFUND ACCOUNTS - ALL FUNDS
- STATEMENT OF INVESTMENTS - AGENCY FUNDS
- STATEMENT OF TAXES RECEIVABLE

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATION AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1979
With Comparative Figures for June 30, 1978

STATEMENT 2

ASSETS	1979	1978
Cash with County Treasurer	$ 33,390,714	28,052,282
Collections in Transit	167,544	242,660
Due from Other Funds (Statement 10)	22,147,208	13,425,057
Accounts and Notes Receivable Net of Allowance $3,481,563 ($6,732,522 in 1978)	26,683,106	24,813,220
Inventories of Materials and Supplies, at Cost	7,911,523	7,215,663
Due from Other Funds - Loans	125,439	146,596
Taxes Receivable Net of Allowance $2,235,378 ($3,168,697 in 1978) (Statement 12)	1,569,143	2,461,201
Deposits with Others	32,660	237,660
Total Assets	$ 92,027,338	76,594,342
LIABILITIES AND EQUITIES		
LIABILITIES		
Accounts Payable	$ 18,436,840	15,823,306
Accounts Payable - Payroll	8,034,900	8,905,976
Due to Other Funds (Statement 10)	1,191,188	767,048
Total Liabilities	27,662,929	25,496,331
FUND EQUITY		
Fund Balances:		
General Reserve	1,000,000	
Reserve for Encumbrances	19,216,988	12,982,181
Reserve for Loans to Other Funds	103,236	125,439
Reserve for Deposits with Others	32,660	237,660
Reserve for Inventory of Materials and Supplies	7,911,523	7,215,663
Unreserved	36,100,000	30,537,066
Total Fund Equity (Statement 2A)	64,364,409	51,098,011
Total Liabilities and Fund Equity	$ 92,027,338	76,594,342
	(Statement 1A)	

See Notes to Financial Statements, pages 23 thru 28.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 2A

	1979	1978
Revenues:		
Taxes	$ 81,303,379	139,652,497
Licenses, Permits, and Franchises	5,747,325	6,015,979
Fines, Forfeitures, and Penalties	4,595,533	3,974,315
Revenue from Use of Money and Property	10,706,889	6,520,510
Aid from Other Governmental Agencies - State	174,485,857	114,042,452
Aid from Other Governmental Agencies - Federal	109,661,877	105,740,330
Aid from Other Governmental Agencies - Other	745,942	320,637
Charges for Current Services	27,549,461	27,372,848
Other Revenue	4,850,917	7,452,902
Total Revenues (Statement 2C)	419,647,185	411,092,474
Expenditures:		
General	81,644,048	78,628,197
Public Protection	83,830,258	90,937,750
Health and Sanitation	55,822,255	52,849,665
Public Assistance	181,587,914	181,681,433
Education	176,370	216,154
Recreation and Cultural	3,010,800	3,252,258
Total Expenditures (Statement 2D)	406,071,647	407,565,460
Excess of Revenues over Expenditures	13,575,538	3,527,014
Fund Balances - Beginning of Year	51,098,011	46,911,675
Residual Equity Transfers to Other Funds	(800,000)	
Increase (Decrease) in:		
Reserve for Deposits with Others	(205,000)	108,391
Reserve for Inventory of Material and Supplies	695,860	550,929
Fund Balances - End of Year (Statement 2)	$ 64,364,409	51,098,009

See Notes to Financial Statements, pages 23 thru 28.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 2B

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Taxes	$ 79,479,419	81,303,379	1,823,960
Licenses, Permits, and Franchises	6,071,402	5,747,325	(324,077)
Fines, Forfeitures, and Penalties	3,626,379	4,595,533	969,154
Revenue from Use of Money and Property	5,228,487	10,706,889	5,478,402
Aid from Other Governmental Agencies - State	179,169,953	174,485,857	(4,684,096)
Aid from Other Governmental Agencies - Federal	119,713,569	109,661,877	(10,051,692)
Aid from Other Governmental Agencies - Other	661,074	745,942	84,868
Charges for Current Services	30,149,612	27,549,461	(2,600,151)
Other Revenue	2,009,971	4,850,917	2,840,946
Total Revenues (Statement 2C)	426,109,867	419,647,185	(6,462,682)
Expenditures:			
Budgetary Expenditures:			
General	103,272,159	85,958,809	17,313,350
Public Protection	88,202,742	84,685,842	3,516,900
Health and Sanitation	64,339,377	56,108,996	8,230,380
Public Assistance	195,540,837	182,344,915	13,195,922
Education	199,324	173,989	25,335
Recreation and Cultural	3,292,491	3,033,898	258,593
Total Budgetary Expenditures: (Statement 2E)	454,846,934	412,306,454	42,540,480
Add: Liquidation of Beginning Encumbrances		12,982,181	(12,982,181)
Less: Ending Encumbrances		19,216,988	(19,216,988)
Total Expenditures (Statement 2D)	454,846,934	406,071,647	48,775,287
Excess of Revenues over (under) Expenditures	(28,737,067)	13,575,538	42,312,605
Fund Balances - Beginning of Year	51,098,011	51,098,011	
Residual Equity Transfers from (to) Other Funds	(800,000)	(800,000)	
Increase (Decrease) in:			
Reserve for Deposits with Others		(205,000)	(205,000)
Reserve for Inventory of Materials and Supplies		695,860	695,860
Fund Balances - End of Year	$ 21,560,944	64,364,409	42,803,465
		(Statement 2)	

See Notes to Financial Statements, pages 23 thru 28.

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 2C

Source	1979 ESTIMATED	1979 ACTUAL	1978 ACTUAL
Taxes			
Property Taxes - Current Secured	$ 59,339,700	59,688,875	112,321,401
Property Taxes - Current Unsecured	5,456,219	5,424,837	11,301,38[illegible]
Property Taxes - Prior Secured	1,300,000	1,104,224	1,385,506
Property Taxes - Prior Unsecured	250,000	208,210	432,823
Penalties - Costs - Delinquent Tax	1,500,000	1,526,405	1,724,643
Sales and Use Taxes	7,800,000	8,481,346	7,469,702
Other Taxes	3,833,500	4,869,478	5,017,031
Total	79,479,419	81,303,379	139,652,49[illegible]
Licenses, Permits & Franchises			
Franchises	1,100,000	1,294,917	1,079,385
Animal Licenses	1,191,946	945,818	965,788
Business Licenses	737,595	830,224	822,570
Constuction Permits	2,235,897	1,797,415	2,640,855
Zoning Permits	404,724	313,665	179,271
Other Licenses and Permits	401,240	565,283	328,108
Total	6,071,402	5,747,325	6,015,979
Fines, Forfeitures & Penalties			
Vehicle Code Fines	1,542,464	1,655,489	1,479,584
Other Court Fines	1,845,748	2,276,543	2,116,163
Forfeitures and Penalties	238,167	663,500	378,567
Total	3,626,379	4,595,533	3,974,315
Use of Money and Property			
Interest - Deposits and Investment	4,000,000	9,576,198	5,224,033
Rents and Concessions	1,228,487	1,130,690	1,296,477
Total	5,228,487	10,706,889	6,520,510
Aid From Other Governmental Agencies - State			
State - Alcoholic Beverage License Fees	125,000	148,699	150,497
State - Motor Vehicle In-Lieu Tax	16,600,000	21,023,101	18,114,268
State - Trailer Coach In-Lieu Tax	1,225,000	1,622,040	1,195,433
Other State In-Lieu Tax - Highway Land Rental		40,293	
State Public Assistance - Administration	19,680,850	21,357,876	16,707,055
State Aid For Public Assistance Program	63,069,003	57,194,421	37,371,230
State Reimbursement - Medi-Cal SSI/SSP	25,029,225	25,029,225	
State Aid Crippled Children	2,529,467	1,980,207	1,625,637
State Health Administration	375,596	408,385	407,922
State Aid For Mental Health	19,076,802	17,233,468	13,456,988
Other State Aid for Health	30,000	28,186	41,719
State Aid For Agriculture	327,200	314,373	257,142
State Aid For Civil Defense	109,210	125,243	42,360
State Aid For Construction	3,786,029	1,336,065	869,888
State Aid For Corrections	332,253	363,636	517,690
State Aid For Homeowners Property Tax Reduction	4,766,427	4,807,648	8,995,719
State Aid For Business Inventory Property Reduction	1,599,315	1,646,827	3,071,679
State Aid - Other	13,599,789	12,993,834	11,217,217
State Aid For Revenue Sharing	6,908,787	6,832,324	
Total	179,169,953	174,485,857	114,042,452
Aid From Other Governmental Agencies - Federal			
Federal Public Assistance - Administration	29,336,008	29,562,081	27,666,691
Federal Aid For Public Assistance Program	56,819,621	53,842,356	52,850,362
Federal Health Administration	1,030,902	842,683	914,834
Federal Aid For Contruction	5,575,488	5,414,051	5,404,684
Federal Aid For Disaster		31,910	
Federal In-Lieu Taxes	349,953	349,964	311,453
Federal - Other	26,601,597	19,618,830	18,592,304
Total	119,713,569	109,661,877	105,740,330
Aid From Other Governmental Agencies - Other			
Other Governmental Agencies	661,074	745,942	320,637

See Notes to Financial Statements, pages 23 thru 28.

Continued on Page 36

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978
Continued

STATEMENT 2C Cont'd

Source	1979 ESTIMATED	1979 ACTUAL	1978 ACTUAL
Charges For Current Services			
Assessment and Tax Collection Fees	$ 8,350	7,223	12,921
Auditing and Accounting Fees	132,665	83,505	177,636
Communications Services	37,620	58,093	32,896
Election Services	307,200	151,409	1,293,153
Inheritance Tax Fees	72,000	77,498	67,763
Legal Services	452,500	352,120	358,285
Personnel Services	472,649	273,642	255,041
Planning and Engineering Services	2,770,059	2,901,689	2,937,914
Purchasing Fees - Other Government		9,220	10,257
Agriculture Services	84,680	15,240	10,565
Civil Process Services	583,345	604,907	549,015
Court Fees and Costs	4,725,161	3,830,253	4,678,962
Estate Fees	281,482	284,822	268,044
Humane Services	294,500	252,842	284,438
Law Enforcement Services	1,675,760	1,794,786	1,304,187
Recording Fees	2,501,380	2,557,744	2,465,779
Road and Street Services			123
Health Fees	443,854	357,193	457,267
Sanitation Services	6,629,206	6,276,392	4,596,112
Adoption Fees	33,000	36,590	35,085
Crippled Children's Services	80,000	62,523	62,084
Institutional Care and Services	6,149,228	5,556,146	5,615,832
Park and Recreation Fees	446,981	360,996	353,909
Other Charges for Current Services	1,967,992	1,644,618	1,545,571
Total	30,149,612	27,549,461	27,372,848
Other Revenue			
Revenue Applicable to Prior Years	212,181	2,676,117	5,439,641
Recovered Expenditures		38,156	
Miscellaneous	1,545,834	1,998,441	1,815,940
Premium & Accrued Interest on Bonds			2,001
Revenue from Discontinued District			22
Sale of Fixed Assets	127,000	123,010	175,332
Other Sales	124,956	15,192	19,965
Total	2,009,971	4,850,917	7,452,902
Total (Statement 2B)	$ 426,109,867	419,647,185	411,092,474
		(Statement 2A)	

See Notes to Financial Statements, pages 23 thru 28.

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 2D

Function	1979	1978
General:		
Legislative and Administrative:		
Board of Supervisors	$ 1,765,667	1,980,164
Chief Administrative Officer	1,673,802	1,570,949
Housing and Community Development	5,310,944	2,078,912
Office of Budget Management	1,271,681	1,411,192
Department of Manpower Services		15
Integrated Planning Office	2,187,314	2,345,151
Total	12,209,415	9,386,389
Finance:		
Auditor and Controller	3,058,290	3,442,911
County Liability Claims	300,735	
Assessor	5,101,038	5,382,435
Treasurer - Tax Collector	6,230,895	1,737,265
Purchasing Agent	685,596	618,867
Department of Revenue and Recovery	2,491,768	2,444,814
Total	17,868,326	13,626,294
Counsel:		
County Counsel	1,596,183	1,475,757
Personnel:		
Civil Service and Personnel	1,671,031	1,706,012
Elections:		
Registrar of Voters	2,318,196	3,382,616
Property Management:		
Community Services Agency	21,738,313	21,815,316
Plant Acquisition:		
Community Services Agency - Facilities Development	7,655,848	8,449,610
Other General:		
Equal Opportunity Management Office	504,027	674,652
Electronic Data Processing Services	5,905,039	6,091,690
County Employee Benefits	54	86,704
Contingency Reserve, General Fund		387,609
Community Services Agency	7,603,449	8,640,769
Department of Transportation - General Fund	2,574,163	2,904,774
Total	16,586,735	18,786,201
Total	81,644,048	78,628,197
Public Protection:		
Judicial:		
Fiscal and Justice Office	100,019	309,546
Criminal Justice Planning	153,586	150,806
Superior Court	5,987,633	5,550,044
Municipal Court	11,107,847	11,192,006
Grand Jury	112,291	127,571
County Clerk	3,023,930	2,928,580
District Attorney	9,209,129	9,122,745
Office of Defender Services	329,054	10,826
Total	30,023,495	29,392,132
Police Protection:		
Sheriff	24,136,516	22,883,667
Marshal	3,851,245	3,788,982
Total	27,987,762	26,672,649
Detention and Correction:		
Probation Department	12,776,791	21,484,444
Protective Inspection:		
Department of Animal Control	1,732,278	1,624,102
County Veterinarian	117,707	122,672
San Diego County Department of Agriculture	1,556,943	1,506,443
Total	3,406,929	3,253,217

See Notes to Financial Statements, pages 23 thru 28.

Continued on Page 38

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978
Continued

STATEMENT 2D Cont'd

	1979	1978
Public Protection (Continued):		
Other Protection:		
Recorder	659,663	635,951
Public Administrator	628,521	649,681
Coroner	1,290,405	1,208,454
Zoning Administrator	160,587	162,613
CSA - Environmental Impact Review Division	356,352	350,090
Fire, Disaster, & Safety	1,076,636	1,368,414
Department of Land Use & Environmental Regulation	3,616,956	3,718,730
Department of Air Pollution Control	1,846,158	2,041,371
Total	9,635,280	10,135,307
Total	83,830,258	90,937,750
Health and Sanitation:		
Health:		
Health Care Agencies	12,442,788	11,402,016
Sanitation:		
Community Services Agency - Sanitation & Flood Control	5,094,956	6,562,950
Hospital Care:		
Department of Medical Institutions	38,284,511	34,884,697
Total	55,822,255	52,849,665
Public Assistance:		
Administration:		
Department of Human Services	8,812,917	6,477,908
Department of Public Welfare	168,571,837	172,175,806
Department of Substance Abuse	4,203,159	3,027,719
Total	181,587,914	181,681,433
Education:		
Library Services:		
Governmental Reference Library	29,910	26,453
Agricultural Education:		
Farm Advisor	146,459	189,700
Total	176,370	216,154
Recreation and Cultural Services:		
Recreation Facilities:		
Department of Parks and Recreation	3,010,800	3,252,258
Total (Statement 2A)	$ 406,071,647	407,565,460

See Notes to Financial Statements, pages 23 thru 28.

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 2E

Function	1979 BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
General:				
Legislative and Adminstrative:				
Board of Supervisors	$ 2,100,163	1,777,208	1,737,130	40,078
Chief Administrative Officer	1,787,103	1,724,793	1,599,108	125,685
Housing and Community Development	8,261,195	4,451,543	4,399,536	52,007
Office of Budget Management	1,517,450	1,255,220	1,239,498	15,722
Integrated Planning Office	2,387,810	2,240,597	2,136,477	104,120
Total	16,053,721	11,449,367	11,111,748	337,619
Finance:				
Auditor and Controller	3,283,043	3,087,837	3,047,318	40,519
County Liability Claims	241,051	300,011	289,405	10,606
Assessor	5,244,081	5,100,065	5,085,461	14,604
Treasurer - Tax Collector	6,378,404	6,230,953	6,178,304	52,649
Purchasing Agent	748,264	698,343	675,530	22,813
Department of Revenue and Recovery	2,701,778	2,500,020	2,488,965	11,055
Total	18,596,623	17,917,234	17,764,985	152,249
Counsel:				
County Counsel	1,615,531	1,537,446	1,531,791	5,655
Personnel:				
Civil Service and Personnel	1,748,827	1,609,314	1,575,103	34,211
Elections:				
Registrar of Voters	2,817,028	2,302,021	2,245,034	56,987
Property Management:				
Community Services Agency	22,978,483	21,801,829	20,430,064	1,371,765
Plant Acquisition:				
Community Services Agency- Facilities Development	13,981,182	11,886,717	4,796,174	7,090,543
Other General:				
Equal Opportunity Management Office	539,894	490,413	455,061	35,352
Electronic Data Processing Services	6,304,572	5,883,886	5,704,125	179,761
County Employee Benefits		(228)	(228)	
Contingency Reserve, General Fund	3,988,329			
Community Services Agency	11,741,714	8,648,955	4,970,330	3,678,625
Department of Transportation - General Fund	2,906,250	2,431,851	2,175,160	256,691
Total	25,480,763	17,454,880	13,304,448	4,150,432
Total	103,272,159	85,958,809	72,759,347	13,199,461
Public Protection:				
Judicial:				
Fiscal and Justice Office	101,224	100,853	99,586	1,267
Criminal Justice Planning	180,061	153,240	153,240	
Superior Court	5,953,976	5,940,326	5,856,074	84,252
Municipal Court	11,526,256	11,235,542	11,050,434	185,108
Grand Jury	139,600	109,397	109,116	281
County Clerk	3,105,862	3,031,643	3,013,113	18,530
District Attorney	9,349,329	9,259,324	9,161,510	97,814
Office of Defender Services	625,548	552,073	318,950	233,123
Total	30,981,859	30,382,402	29,762,023	620,379
Police Protection:				
Sheriff	24,528,353	24,191,183	23,857,428	333,755
Marshal	3,938,345	3,871,752	3,846,067	25,685
Total	28,466,698	28,062,936	27,703,496	359,440
Detention and Correction:				
Probation Department	14,390,053	13,146,540	12,580,950	565,590
Protective Inspection:				
Department of Animal Control	1,983,544	1,747,359	1,721,820	25,539
County Veterinarian	137,601	119,001	117,486	1,515
San Diego County Department of Agriculture	1,591,134	1,550,608	1,515,017	35,591
Total	3,712,279	3,416,969	3,354,323	62,646

See Notes to Financial Statements, pages 23 thru 28.

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GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
BY DEPARTMENT - BUDGET AND ACTUAL
Year Ended June 30, 1979
Continued

STATEMENT 2E Cont'd

	1979			
	BUDGET	ACTUAL	EXPENDITURES	ENCUMBRANCES
Public Protection (Continued):				
Other Protection:				
Recorder	$ 707,472	680,533	657,555	22,978
Public Administrator	671,045	630,243	626,851	3,392
Coroner	1,336,744	1,286,029	1,267,228	18,801
Zoning Administrator	170,289	158,683	157,277	1,406
CSA - Environmental Impact Review Division	435,404	356,955	354,270	2,685
Fire, Disaster, & Safety	1,173,470	1,080,927	943,088	137,839
Department of Land Use & Environmental Regulation	4,000,860	3,642,689	3,546,623	96,066
Department of Air Pollution Control	2,156,568	1,840,937	1,765,739	75,198
Total	10,651,852	9,676,995	9,318,629	358,366
Total	88,202,742	84,685,842	82,719,421	1,966,421
Health and Sanitation:				
Health:				
Health Care Agencies	14,266,070	11,972,751	11,425,133	547,618
Sanitation:				
Community Services Agency - Sanitation & Flood Control	6,958,870	5,438,405	4,923,192	515,213
Hospital Care:				
Department of Health Services	43,114,437	38,697,840	37,922,040	775,800
Total	64,339,377	56,108,996	54,270,365	1,838,633
Public Assistance:				
Administration:				
Department of Human Services	9,635,116	8,814,094	8,311,696	502,398
Department of Public Welfare	179,870,682	169,209,573	167,907,282	1,302,291
Department of Substance Abuse	5,357,059	4,321,247	4,117,816	203,431
Total	194,862,859	182,344,915	180,336,794	2,008,121
Aid Programs:				
Comprehensive Employment Training Act	677,978			
Total	195,540,837	182,344,915	180,336,794	2,008.121
Education:				
Library Services:				
Governmental Reference Library	34,787	27,087	27,087	
Agricultural Education:				
Farm Advisor	164,537	146,901	146,100	801
Total	199,324	173,989	173,187	801
Recreation and Cultural Services:				
Recreation Facilities:				
Department of Parks and Recreation	3,292,491	3,033,898	2,830,356	203,542
Total (Statement 2B)	$ 454,846,934	412,306,454	393,089,466	19,216,988

See Notes to Financial Statements, pages 23 thru 28.

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USERS TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

DEFERRED COMPENSATION INVESTMENT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE THE OPPORTUNITY FOR ALL OFFICERS AND FULL TIME EMPLOYEES OF THE COUNTY OF SAN DIEGO TO DEFER A SPECIFIED AMOUNT OF CURRENT EARNED INCOME (WAGES) AND THE PAYMENT OF SUCH DEFERRED AMOUNTS AND ANY ACCUMULATIONS (EARNINGS) THEREON AT A LATER DATE. NO FEDERAL OR STATE INCOME TAXES ARE INCURRED ON DEFERRED INCOME OR INVESTMENT EARNINGS UNTIL THE VALUE OF DEFERRED EARNINGS IS RETURNED TO THE EMPLOYEE AT RETIREMENT OR WITHDRAWAL FROM THE PLAN. THE FUND IS THE PROPERTY OF THE COUNTY AND AS SUCH MAY BE EXPENDED FOR ANY LEGAL COUNTY PURPOSE.

SURVEY MONUMENT FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS A CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

LOCAL TRANSPORTATION FUND

THIS FUND WAS ESTABLISHED AS A RESULT OF THE STATE TRANSPORTATION DEVELOPMENT ACT OF 1971. THIS ACT ALLOWS THE COUNTIES WITHIN THE STATE OF CALIFORNIA TO INCREASE THEIR SALES TAX PERCENTAGE BY ¼%. THE COUNTY'S SHARE IS RECEIVED FROM THE STATE AND DEPOSITED INTO THE FUND. AS THE TRANSPORTATION PLANNING AGENCY (TPA) FOR THE SAN DIEGO REGION, THE COMPREHENSIVE PLANNING ORGANIZATION (CPO) IS RESPONSIBLE FOR THE ANNUAL ALLOCATION OF MONIES FROM THE FUND, THE COUNTY AUDITOR SERVES AS FUND TRUSTEE.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

LIVESTOCK INDEMNITY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR INDEMNIFICATION TO OWNERS OF LIVESTOCK KILLED BY DOGS. THE FUND HAS BEEN INACTIVE FOR YEARS.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 22 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES. FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ANTIRECESSION FISCAL ASSISTANCE FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S ALLOCATION OF FEDERAL MONIES AUTHORIZED BY THE PUBLIC WORKS EMPLOYMENT ACT OF 1976. THESE FUNDS ARE TO BE USED TO MAINTAIN THE LEVEL OF PUBLIC SERVICES AND MUST BE OBLIGATED OR APPROPRIATED WITH SIX (6) MONTHS AFTER THEY ARE RECEIVED. THE PROGRAM ENDED SEPTEMBER 30, 1978.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

FEDERAL REVENUE SHARING FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF FEDERAL REVENUE SHARING FUNDS. THE FUNDS ARE DISBURSED TO LOCAL AGENCIES FROM THE FEDERAL GOVERNMENT BASED ON A FORMULA COMPOSED OF POPULATION, RELATIVE INCOME FACTOR AND GENERAL TAX EFFORT AND ARE RECORDED IN SEPARATE REVENUE ACCOUNTS FOR EACH ENTITLEMENT PERIOD.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1979

	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND	LOCAL TRANSPORTATION
ASSETS					
Cash with County Treasurer	$ 8,496,903	1,895,329	140,858	33,320	15,767,705
Collections in Transit			2,050		
Due from Other Funds (Statement 10)	871,913	53,529	20	1,209	467,018
Accounts and Notes Receivable, Net*	2,311,393				864,570
Taxes Receivable, Net of Allowance $65,962 ($113,556 in 1978)					
Inventory of Material and Supplies	1,398,663				
Due from Other Funds - Loans					
Deposits with Others	790,202				
Future Requirements for Long Term Debt					
Total Assets	$ 13,869,076	1,948,859	142,928	34,530	17,099,293
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	$ 1,441,103				92,316
Accounts Payable - Payroll	514,710				
Due to Other Funds (Statement 10)	617,103	968	10		
Deferred Compensation Payable		1,947,891			
Deposits from Others	1,302,921				
Due to Other Funds - Loan					
Total Liabilities	3,875,838	1,948,859	10		92,316
Fund Equity:					
Fund Balances:					
Reserve for Encumbrances	7,058,834			14,642	1,084,349
Reserve for Deposits with Others	790,202				
Reserve for Inventories	206,610				
Reserve for Court Restraining Order					
Unreserved	1,937,591		142,918	19,887	15,922,628
Total Fund Equity (Statement 3A)	9,993,238		142,918	34,530	17,006,977
Total Liabilities and Fund Equity	$ 13,869,076	1,948,859	142,928	34,530	17,099,293

*Net of Allowance of $553,400, related to Road Fund and Federal Revenue Sharing Fund

See Notes to Financial Statements, pages 23 thru 28.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1979

STATEMENT 3

FISH & GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	ANTI-RECESSION	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	TOTALS 1979	TOTALS 1978
26,852	25	960,996		155,829	5,866,911	4,357,003	37,701,735	45,729,585
		1,578			6,700		10,328	85,075
1,718		33,106	13,241	4,561	177,298	483,099	2,106,717	2,010,128
		819				3,997,212	7,173,995	8,990,610
		52,018					52,018	92,196
		573,120					1,971,783	1,513,338
						295,000	295,000	170,000
		13					790,215	2,653,394
		95,881					95,881	112,165
28,571	25	1,717,535	13,241	160,390	6,050,909	9,132,315	50,197,677	61,356,714
3,805		111,945					1,649,170	1,203,783
		81,531					596,242	641,007
		64,392	13,241		46,868	2,235,337	2,977,921	2,392,752
							1,947,891	954,967
							1,302,921	990,954
		95,881					95,881	112,165
3,805		353,751	13,241		46,868	2,235,337	8,570,028	6,295,631
		414,778		9,544	1,888,484	2,976,022	13,446,655	11,085,775
		13					790,215	2,653,394
		573,120					779,730	484,656
								1,165,000
24,765	25	375,871		150,846	4,115,557	3,920,955	26,611,047	39,672,257
24,765	25	1,363,783		160,390	6,004,041	6,896,977	41,627,649	55,061,082
28,571	25	1,717,535	13,241	160,390	6,050,909	9,132,315	50,197,677	61,356,714
							(Statement 1A)	

See Notes to Financial Statements, pages 23 thru 28.

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1979
With Comparative Figures for June 30, 1978

STATEMENT 3A

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	1979	1978	1979	1978	1979	1978	1979	1978
Revenues:								
Taxes			20,605,095	17,866,555	1,670,470	3,407,149		
Licenses, Permits, and Franchises	$ 22,959	22,157						
Fines, Forfeitures, and Penalties	1,012,832	928,804						
Revenue from Use of Money and Property	787,684	442,551	1,378,988	996,827	6,909	5,984	15,381	8,960
Aid from Other Governmental Agencies - State	15,918,167	15,781,347			1,286,948	360,037	37,350	35,000
Aid from Other Governmental Agencies - Federal	2,725,457	6,149,552			107,787	134,974		
Aid from Other Governmental Agencies - Other	458,964	167,637			543	1,776		
Charges for Current Services	2,623,828	2,290,052			90,744	88,985		
Other Revenue	139,537	461,042	271		4,648	4,251		
Total Revenues	23,689,434	26,243,149	21,984,354	18,863,382	3,168,054	4,003,163	52,731	43,960
Expenditures:								
General								
Public Protection								
Public Ways and Facilities	22,721,409	24,474,783	22,514,857	20,030,608			24,165	27,696
Public Assistance								
Education					3,413,999	4,116,251		
Recreation and Cultural								
Total Expenditures	22,721,409	24,474,783	22,514,857	20,030,608	3,413,999	4,116,251	24,165	27,696
Excess of Revenues over (under) Expenditures	968,025	1,768,365	(530,503)	(1,167,225)	(245,945)	(113,087)	28,566	16,263
Other Financing Sources (Uses)								
Operating Transfers Out								
Excess of Revenues over (under) Expenditures and Other Uses	968,025	1,768,365	(530,503)	(1,167,225)	(245,945)	(113,087)	28,566	16,263
Fund Balances - Beginning of Year	10,888,391	12,640,164	17,537,480	18,704,706	1,314,655	1,439,306	131,824	115,561
Increase (Decrease) in:								
Reserve for Deposits with Others:	(1,863,178)	(3,567,518)						
Reserve for Inventory of Material and Supplies		47,380			295,074	(11,564)		
Fund Balances - End of Year (Statement 3)	$ 9,993,238	10,888,391	17,006,977	17,537,480	1,363,783	1,314,655	160,390	131,824

* Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.

See Notes to Financial Statements, pages 23 thru 28.

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Continued from Page 44

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1979
With Comparative Figures for June 30, 1978

STATEMENT 3A Cont'd

PARK LAND DEDICATION AND SURVEY MONUMENT PRESERVATION 1979	PARK LAND DEDICATION AND SURVEY MONUMENT PRESERVATION 1978	FEDERAL REVENUE SHARING AND ANTIRECESSION 1979	FEDERAL REVENUE SHARING AND ANTIRECESSION 1978	VARIOUS* 1979	VARIOUS* 1978	TOTALS 1979	TOTALS 1978	
								Revenues:
						22,275,565	21,273,704	Taxes
740,349	1,641,827					763,309	1,663,984	Licenses, Permits, and Franchises
				11,910	11,536	1,024,743	940,340	Fines, Forfeitures, and Penalties
640,257	418,567	1,247,570	1,854,908	2,359	39,147	4,079,149	3,766,944	Revenue from Use of Money and Property
						17,242,466	16,176,384	Aid from Other Governmental Agencies - State
		16,586,418	24,404,288	6,172	5,939	19,425,835	30,694,753	Aid from Other Governmental Agencies - Federal
						459,508	169,413	Aid from Other Governmental Agencies - Other
155,440						2,870,013	2,379,037	Charges for Current Services
1,355	(8,300)	9,335	76,257		9	155,147	533,259	Other Revenue
1,537,402	2,052,095	17,843,324	26,335,456	20,441	56,631	68,295,743	77,597,839	Total Revenues
								Expenditures:
		9,708,562	17,773,315			9,708,562	17,773,315	General
12,521		10,861,731	4,027,716	27,185	1,152	10,901,437	4,028,869	Public Protection
						45,260,432	44,533,089	Public Ways and Facilities
		9,526,615	8,760,669			9,526,615	8,760,669	Public Assistance
						3,413,999	4,116,251	Education
1,308,307	939,678					1,308,307	939,678	Recreation and Cultural
1,320,829	939,678	30,096,909	30,561,701	27,185	1,152	80,119,355	80,151,873	Total Expenditures
216,573	1,112,417	(12,253,585)	(4,226,245)	(6,743)	55,478	(11,823,612)	(2,554,033)	Excess of Revenues over (under) Expenditures
								Other Financing Sources (Uses)
				(41,716)		(41,716)		Operating Transfers Out
216,573	1,112,417	(12,253,585)	(4,226,245)	(48,460)	55,478	(11,865,329)	(2,554,033)	Excess of Revenues over (under) Expenditures and Other Uses
5,930,387	4,817,970	19,150,562	23,376,807	107,781	52,302	55,061,082	61,146,818	Fund Balances - Beginning of Year
								Increase (Decrease) in:
						(1,863,178)	(3,567,518)	Reserve for Deposits with Others
						295,074	35,816	Reserve for Inventory of Material and Supplies
6,146,960	5,930,387	6,896,977	19,150,562	59,320	107,781	41,627,649	55,061,082	Fund Balances - End of Year (Statement 3)

See Notes to Financial Statements, pages 23 thru 28.

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 3B

	ROAD		LOCAL TRANSPORTATION		COUNTY LIBRARY		SPECIAL AVIATION	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Revenues:								
Taxes	$		17,500,000	20,605,094	1,682,867	1,670,470		
Licenses, Permits, and Franchises	20,000	22,959						
Fines, Forfeitures, and Penalties	950,000	1,012,832						
Revenue from Use of Money and Property	450,000	787,684	500,000	1,378,988	5,000	6,909	7,865	15,381
Aid from Other Governmental Agencies - State	15,849,232	15,918,167			1,264,297	1,286,948	35,000	37,350
Aid from Other Governmental Agencies - Federal	2,973,360	2,725,457			92,046	107,787		
Aid from Other Governmental Agencies - Other	275,046	458,964				543		
Charges for Current Services	2,999,709	2,623,828			86,000	90,744		
Other Revenue	400,000	139,537		271	1,000	4,648	52,941	
Total Revenue	23,917,347	23,689,434	18,000,000	21,984,354	3,131,210	3,168,054	95,806	52,731
Expenditures:								
Budgetary Expenditures:								
General								
Public Protection								
Public Ways and Facilities	28,663,630	26,498,126	32,794,389	23,337,186			200,501	6,580
Public Assistance								
Education					3,619,296	3,280,269		
Recreation and Cultural								
Total Budgetary Expenditures	28,663,630	26,498,126	32,794,389	23,337,186	3,619,296	3,280,269	200,501	6,580
Add: Liquidation of Beginning Encumbrances		3,282,117		262,021		548,508		27,129
Less: Ending Encumbrances		7,058,834		1,084,349		414,778		9,544
Total Expenditures	28,663,630	22,721,409	32,794,389	22,514,857	3,619,296	3,413,999	200,501	24,165
Excess of Revenues over (under) Expenditures	(4,746,283)	968,025	(14,794,389)	(530,503)	(488,086)	(245,945)	(104,695)	28,566
Other Financing Sources (Uses)								
Operating Transfers (Out)								
Excess of Revenue over (under) Expenditures and Other Uses	(4,746,283)	968,025	(14,794,389)	(530,503)	(488,086)	(245,945)	(104,695)	28,566
Fund Balances - Beginning of Year	10,888,391	10,888,391	17,537,480	17,537,480	1,314,655	1,314,655	131,824	131,824
Increase (Decrease) in:								
Reserve for Deposits with Others		(1,863,178)						
Reserve for Inventory of Materials and Supplies						295,074		
Fund Balances - End of Year (Statement 3A)	$ 6,142,108	9,993,238	2,743,091	17,006,977	826,569	1,363,783	27,129	160,390

* Includes - Grazing Land Fund, Livestock Indemnity Fund, Fish and Game Propagation Fund, and Deferred Compensation Investment Fund.

See Notes to Financial Statements, pages 23 thru 28.

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SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 3B Cont'd

PARK LAND DEDICATION AND SURVEY MONUMENT PRESERVATION		FEDERAL REVENUE SHARING AND ANTIRECESSION		VARIOUS*		TOTALS		VARIANCE FAVORABLE	
BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)	
									Revenues:
						19,182,867	22,275,565	3,092,698	Taxes
1,400,000	740,349					1,420,000	763,309	(656,691)	Licenses, Permits, and Franchises
				2,414	11,910	952,414	1,024,743	72,329	Fines, Forfeitures, and Penalties
300,000	640,257	1,115,786	1,247,570	14,405	2,359	2,393,056	4,079,149	1,686,093	Revenue from Use of Money and Property
						17,148,529	17,242,466	93,937	Aid from Other Governmental Agencies - State
		14,881,565	16,586,418	5,061	6,172	17,952,032	19,425,835	1,473,803	Aid from Other Governmental Agencies - Federal
						275,046	459,508	184,462	Aid from Other Governmental Agencies - Other
84,894	155,440					3,170,603	2,870,013	(300,590)	Charges for Current Services
702,939	1,355		9,335			1,156,880	155,147	(1,001,733)	Other Revenue
2,487,833	1,537,402	15,997,351	17,843,324	21,880	20,441	63,651,427	68,295,743	4,644,316	Total Revenue
									Expenditures:
									Budgetary Expenditures:
		8,444,264	6,683,197	14,405		8,458,669	6,683,197	1,775,472	General
84,894	12,521	10,861,731	10,861,731	73,515	41,827	11,020,139	10,916,079	104,060	Public Protection
						61,658,520	49,841,892	11,816,628	Public Ways and Facilities
		9,840,530	9,526,615			9,840,530	9,526,615	313,915	Public Assistance
						3,619,296	3,280,269	339,027	Education
7,368,715	2,232,181					7,368,715	2,232,181	5,136,534	Recreation and Cultural
7,453,609	2,244,702	29,146,525	27,071,543	87,920	41,827	101,965,869	82,480,233	19,485,636	Total Budgetary Expenditures
	964,610		6,001,388				11,085,775	(11,085,775)	Add: Liquidation of Beginning Encumbrances
	1,888,484		2,976,022		14,642		13,446,655	(13,446,655)	Less: Ending Encumbrances
7,453,609	1,320,829	29,146,525	30,096,909	87,920	27,185	101,965,869	80,119,355	21,846,514	Total Expenditures
(4,965,776)	216,573	(13,149,174)	(12,253,585)	(66,040)	(6,743)	(38,314,442)	(11,823,612)	26,490,830	Excess of Revenues over (under) Expenditures
									Other Financing Sources (Uses)
					(41,716)		(41,716)	(41,716)	Operating Transfers (Out)
(4,965,776)	216,573	(13,149,174)	(12,253,585)	(66,040)	(48,460)	(38,314,442)	(11,865,329)	26,449,113	Excess of Revenue over (under) Expenditures and Other Uses
5,930,387	5,930,387	19,150,562	19,150,562	107,781	107,781	55,061,082	55,061,082		Fund Balances - Beginning of Year
									Increase (Decrease) in:
							(1,863,178)	(1,863,178)	Reserve for Deposits with Others
							295,074	295,074	Reserve for Inventory of Materials and Supplies
964,611	6,146,960	6,001,388	6,896,977	41,741	59,320	16,746,640	41,627,649	24,881,009	Fund Balances - End of Year (Statement 3A)

See Notes to Financial Statements, pages 23 thru 28.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

DEBT SERVICE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION AND DISBURSEMENT OF TAXES AND OTHER REVENUE FOR PERIODIC PAYMENT OF INTEREST AND PRINCIPAL OF COUNTY GENERAL OBLIGATION BOND ISSUES AND MAY NOT BE EXPENDED FOR ANY OTHER PURPOSE. PROVISIONS ARE MADE IN THE COUNTY'S GENERAL PROPERTY TAX LEVY FOR MONIES SUFFICIENT TO MEET THESE REQUIREMENTS.

GENERAL OBLIGATION BOND DEBT SERVICE REQUIREMENTS AT PRESENT ARE AS FOLLOWS:

1958 HOSPITAL BONDS, SERIES A
1958 HOSPITAL BONDS, SERIES B

MONIES ARE ALSO TRANSFERRED TO THIS FUND FROM THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON REVENUE ANTICIPATION NOTES. THESE NOTES ARE REPAID WITHIN THE SAME FISCAL YEAR IN WHICH THEY ARE SOLD.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
Year Ended June 30, 1979
With Comparative Figures for June 30, 1978

STATEMENT 4

	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS 1979	TOTALS 1978
ASSETS				
Cash with County Treasurer	$ 43,217	692,943	736,161	441,524
Due From Other Funds (Statement 10)	4,924	1,538,136	1,543,061	19,778
Taxes Receivable, Net of Allowance $25,883 ($47,090 in 1978)(Statement 12)	14,167	5,200	19,367	37,515
Total	$ 62,309	2,236,280	2,298,589	498,818
LIABILITIES AND EQUITIES				
LIABILITY:				
Due to Other Funds (Statement 10)	$ 1,318	2,221,280	2,222,599	7
FUND EQUITY				
FUND BALANCE:				
Reserve for Encumbrances		15,000	15,000	
Unreserved	60,990		60,990	498,811
Total Fund Equity (Statement 4A)	60,990	15,000	75,990	498,811
Total Liabilities and Equity	$ 62,309	2,236,280	2,298,589 (Statement 1A)	498,818

See Notes to Financial Statements, pages 23 thru 28.

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1979
With Comparative Figures for Year Ended June 30, 1978

STATEMENT 4A

	GENERAL OBLIGATION BONDS	REVENUE NOTES	TOTALS 1979	TOTALS 1978
Revenue:				
Taxes	$ 98,368	637,588	735,956	1,681,693
Revenue from Use of Money or Property		1,543,351	1,543,351	
Aid from Other Government Agencies	43,990	62,101	106,091	188,434
Other Revenue	1,338	21,567	22,905	704
Total Revenues	143,697	2,264,607	2,408,305	1,870,833
Expenditure:				
Debt Redemption	840,000		840,000	800,000
Bond Interest Matured	78,918		78,918	107,156
Interest on Notes		2,695,890	2,695,890	799,510
Service Charges		16,317	16,317	706
Total Expenditures	918,918	2,712,207	3,631,126	1,707,372
Excess of Revenue over (under) Expenditures	(775,221)	(447,600)	(1,222,821)	163,460
Fund Balance - Beginning of Year	36,211	462,600	498,811	330,625
Residual Equity Transfer from General Fund	800,000		800,000	
Decrease in General Reserve				4,725
Fund Balance - End of Year (Statement 4)	$ 60,990	15,000	75,990	498,811

See Notes to Financial Statements, pages 23 thru 28.

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
Year Ended June 30, 1979

STATEMENT 4B

	GENERAL OBLIGATION BONDS		REVENUE NOTES		TOTALS		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE - (UNFAVORABLE)
Revenues:							
Taxes	$ 69,217	98,368	632,558	637,588	701,775	735,956	34,181
Revenue from Use of Money or Property			1,550,582	1,543,351	1,550,582	1,543,351	(7,230)
Aid from Other Governmental Agencies - State	14,237	43,990	62,143	62,101	76,380	106,091	29,711
Other Revenue		1,338	21,567	21,567	21,567	22,905	1,338
Total Revenues	83,454	143,697	2,266,850	2,264,607	2,350,304	2,408,305	58,001
Expenditures:							
Budgetary Expenditures :							
Debt Redemption	840,000	840,000			840,000	840,000	
Bond Interest Matured	78,919	78,918			78,919	78,918	
Interest on Notes			2,695,900	2,695,890	2,695,900	2,695,890	10
Service Charges	746		33,550	31,317	34,296	31,317	2,978
Total Budgetary Expenditures	919,665	918,918	2,729,450	2,727,207	3,649,115	3,646,126	2,988
Less Ending Encumbrances				15,000		15,000	(15,000)
Total Expenditures	919,665	918,918	2,729,450	2,712,207	3,649,115	3,631,126	17,988
Excess of Revenues Over (Under) Expenditures	(836,211)	(775,221)	(462,600)	(447,600)	(1,298,811)	(1,222,821)	75,989
Fund Balances - Beginning of Year	36,211	36,211	462,600	462,600	498,811	498,811	
Residual Equity Transfer from General Fund	800,000	800,000			800,000	800,000	
Fund Balances - End of Year (Statement 4)	$ -0-	60,990	-0-	15,000	-0-	75,990	75,990

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINTION OF OPERATING RESULTS ARE DESIRED.

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1979

	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT	PETTY CASH AND CASH DIFFERENCE	DISTRICTS DEVELOPMENT
ASSETS					
Cash with County Treasurer	$ 2,458,829	199,682	64,935		53,240
Collections in Transit					
Imprest Cash		101,000		70,395	
Due from Other Funds (Statement 10)	607,056				
Accounts Receivable	158,899	112,631			
Inventory of Equipment, Material and Supplies, at cost	837,272	527,702			
Due from Other Funds - Loans					296,760
Equipment, Net of Allowance for Depreciation of $3,675,104 ($3,288,201 in 1978)	2,688,309				
Total Assets	$ 6,750,367	941,016	64,935	70,395	350,000
LIABILITIES AND EQUITIES					
Liabilities:					
Accounts Payable	$ 151,640	322,806			
Due to Other Funds (Statement 10)	43,349				
Due to Other Funds - Loans					295,000
Total Liabilities	194,989	322,806			295,000
Fund Equity:					
Retained Earnings (deficit)(Statement 5A)	1,038,439	(2,890)	64,935		
Fund Balances:					
Reserve for Replacement of Equipment	744,108				
Contributed Capital (Statement 5C)	4,772,829	621,100		70,395	55,000
Total Fund Equity	6,555,377	618,209	64,935	70,395	55,000
Total Liabilities and Fund Equity	$ 6,750,367	941,016	64,935	70,395	350,000

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1979

STATEMENT 5

COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	OTHERS	TOTALS 1979	TOTALS 1978
60,305	12,665	35,762	3,798	2,889,217	2,144,655
		3,686		3,686	
				171,395	105,770
			251	607,308	184,784
		45,096		316,627	425,647
	38,225	22,147	3,073	1,428,421	1,536,936
130,695				427,455	313,959
				2,688,309	2,568,648
191,000	50,891	106,692	7,123	8,532,421	7,280,400
	13,706	31,159	1,461	520,775	961,302
	7,184	3,197		53,731	82,795
				295,000	170,000
	20,891	34,357	1,461	869,507	1,214,098
		72,335	1,661	1,174,481	734,774
				744,108	164,209
191,000	30,000		4,000	5,744,324	5,167,319
191,000	30,000	72,335	5,661	7,662,914	6,066,302
191,000	50,891	106,692	7,123	8,532,421	7,280,400
				(Statement 1A)	

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1979

	ROAD EQUIPMENT	PURCHASING
Operating Revenues:		
Charges for Services	$ 4,079,412	4,243,229
Operating Expenses:		
Cost of Materials	415,156	3,797,021
Maintenance of Shop and Equipment	1,638,295	
Fuel	432,853	
Depreciation	574,311	
General Expense	201,212	373,862
Total Operating Expense	3,261,827	4,170,884
Operating Income (Loss)	817,585	72,345
Non Operating Revenues:		
Other Revenues - Principally Interest	235,139	
Income (Loss) before Operating Transfers (Statement 5B)	1,052,724	72,345
Operating Transfers Out	(723,984)	
Net Income (Loss)	328,740	72,345
Retained Earnings (deficit) - Beginning Balance	709,699	(75,235)
Retained Earnings (deficit) - Ending Balance (Statement 5)	$ 1,038,439	(2,890)

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1979

STATEMENT 5A

COMMUNICATIONS EQUIPMENT	ADULT INSTITUTIONS	JAIL STORES	OTHERS	TOTALS 1979	TOTALS 1978
1,303	64,356	366,184	7,350	8,761,837	8,313,681
	56,837	268,804	6,663	4,544,482	4,123,058
				1,638,295	2,028,423
				432,853	478,249
				574,311	447,193
	334	60,166	99	635,674	1,469,222
	57,171	328,970	6,762	7,825,616	8,546,147
1,303	7,184	37,213	588	936,221	(232,465)
				235,139	118,392
1,303	7,184	37,213	588	1,171,360	(114,071)
	(7,184)		(484)	(731,653)	40,268
1,303	-0-	37,213	104	439,706	(73,804)
63,631	-0-	35,121	1,557	734,774	808,578
64,935	-0-	72,335	1,661	1,174,481	734,774

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1979

	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT	PETTY CASH AND CASH DIFFERENCE	DISTRICTS DEVELOPMENT
Sources of Working Capital:					
Operations:					
Income (loss) before Operating Transfers	$ 1,052,724	72,345	1,303		
Items not Requiring Working Capital:					
Depreciation	574,311				
Net Retirement of Fixed Assets	151,217				
Working Capital Provided Operations	1,778,252	72,345	1,303		
Contributions	515,180	61,500		625	
Total Sources of Working Capital	2,293,433	133,845	1,303	625	
Uses of Working Capital:					
Acquisition of Equipment	845,189				
Transfers to Other Funds	144,085				
Contributed Capital					
Total Uses of Working Capital	989,275				
Net Increase (Decrease) in Working Capital	$ 1,304,158	133,845	1,303	625	-0-
Elements of Net Increase (Decrease) in Working Capital:					
Cash	$ 616,240	101,254	1,629		
Collections in Transit					
Imprest Cash		65,000		625	
Accounts Receivable, Net	(73,582)	(50,374)	(325)		
Due from Other Funds	423,367	(423)			
Due from Other Funds - Loans					125,000
Inventory of Material and Supplies	140,588	(270,168)			
Accounts Payable	185,267	265,704			
Due to Other Funds	12,278	22,852			
Due to Other Funds - Loans					(125,000)
Net Increase (Decrease) in Working Capital	$ 1,304,158	133,845	1,303	625	-0-

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1979

STATEMENT 5B

COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	OTHERS	TOTALS 1979	TOTALS 1978	
						Sources of Working Capital:
						Operations:
	7,184	37,213	588	1,171,360	(114,071)	Income (loss) before Operating Transfers
						Items not Requiring Working Capital:
				574,311	447,193	Depreciation
				151,217	47,528	Net Retirement of Fixed Assets
	7,184	37,213	588	1,896,888	380,650	Working Capital Provided by Operations
				577,305	144,495	Contributions
	7,184	37,213	588	2,474,194	525,145	Total Sources of Working Capital
						Uses of Working Capital:
				845,189	208,137	Acquisition of Equipment
	7,184		484	151,754	12,370	Transfers to Other Funds
			300	300		Contributed Capital
	7,184		784	997,243	220,507	Total Uses of Working Capital
-0-	-0-	37,213	(195)	1,476,950	304,638	Net Increase (Decrease) in Working Capital
						Elements of Net Increase (Decrease) in Working Capital:
11,504	(10,293)	27,174	739	748,249	455,895	Cash
					(1,438)	Collections in Transit
				65,625	1,995	Imprest Cash
		15,684	(420)	(109,019)	165,399	Accounts Receivable, Net
			(420)	422,523	78,261	Due from Other Funds
(11,504)				113,496	120,700	Due from Other Funds - Loans
	18,358	2,822	(114)	(108,515)	241,056	Inventory of Material and Supplies
	(4,761)	(5,270)	(413)	440,527	(646,461)	Accounts Payable
	(3,303)	(3,197)	433	29,063	(769)	Due to Other Funds
				(125,000)	(110,000)	Due to Other Funds - Loans
-0-	-0-	37,213	195	1,476,950	304,638	Net Increase (Decrease) in Working Capital

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1979

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCES
Beginning Balance	$ 4,257,649	559,600	69,770
Add: Increases Authorized	515,180	118,800	5,100
Deduct: Decreases Authorized		57,300	4,475
Ending Balance (Statement 5)	$ 4,772,829	621,100	70,395
Source			
General Fund	$	621,100	68,385
Road Fund	4,772,829		1,010
Library Fund			1,000
Total	$ 4,772,829	621,100	70,395

See Notes to Financial Statements, pages 23 thru 28.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1979

STATEMENT 5C

DISTRICT DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	OTHERS	TOTAL
55,000	191,000	30,000	4,300	5,167,319
				639,080
			300	62,075
55,000	191,000	30,000	4,000	5,744,324
55,000	191,000	30,000	4,000	969,485
				4,773,839
				1,000
55,000	191,000	30,000	4,000	5,744,324

See Notes to Financial Statements, pages 23 thru 28.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G. SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY AND THE ACCUMULATED MONIES ARE DISBURSED TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, AND SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONTRUCTION UNDER THE 1911 AND 1913 ACTS.

EMPLOYEES' RETIREMENT SYSTEM FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES CONTRIBUTIONS FROM THE COUNTY, CONTRIBUTIONS FROM EMPLOYEES, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS, SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, FEDERAL EMPLOYMENT TRAINING FUNDS, SPECIAL OPERATING FUNDS, AND SCHOOL DISTRICT FUNDS.

AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1979

STATEMENT 6

	PROPERTY TAX COLLECTION FUNDS	COUNTY DEPARTMENTAL FUNDS	SPECIAL PURPOSE FUNDS	EMPLOYEES' RETIREMENT SYSTEM FUND	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	TOTALS 1979	TOTALS 1978
ASSETS							
Cash with County Treasurer	$ 28,277,558	14,222,330	76,052,004	39,326,225	228,055,426	385,933,544	316,872,815
Cash in Banks		144,442	9,312,220		799,926	10,256,589	8,255,083
Collection in Transit	1,700,011	347,182	515,413		73,821	2,636,429	4,004,364
Imprest Cash		7,050	700			7,750	7,550
Due from Other Funds (Statement 10)	1,448,305	268,069	164,116		1,950,242	3,830,733	5,283,025
Due from Other Funds - Loans					10,000	10,000	
Investments (Statement 11)			1,625,245	224,347,714	20,000	225,992,959	233,190,597
Total Assets	$ 31,425,875	14,989,075	87,669,699	263,673,939	230,909,417	628,668,007	567,613,437
LIABILITIES							
Warrants Payable	$		51,981,506			51,981,506	47,077,304
Tax Collections Due to Other Governmental Units	22,631,464					22,631,464	15,383,470
Agency Funds Held for Other Governmental Units		13,667,843	23,554,101	263,673,939	228,902,550	529,798,435	487,124,101
Due to Other Funds (Statement 10)	8,794,410	1,321,231	12,134,091		1,539,854	23,789,588	17,680,170
Due to Other Funds - Loans					467,012	467,012	348,389
Total Liabilities	$ 31,425,875	14,989,075	87,669,699	263,673,939	230,909,417	628,668,007	567,613,437
						(Statement 1A)	

AGENCY FUNDS
COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1979

STATEMENT 6A

	BEGINNING CASH BALANCE	RECEIPTS	DISBURSEMENTS	ENDING CASH BALANCE
Property Tax Collection Funds	$ 18,119,980	570,536,456	560,378,877	28,277,558
County Departmental Funds	11,755,809	480,560,530	478,094,010	14,222,330
Special Purpose Funds	70,518,110	638,772,205	633,238,311	76,052,004
Employees Retirement System Fund	12,048,028	152,034,319	124,756,122	39,326,225
Funds Held for Special and School Districts	204,430,886	1,055,714,568	1,032,090,029	228,055,426
Total	$ 316,872,815	2,897,618,079	2,828,557,351	385,933,544
				(Statement 6)

See Notes to Financial Statements, pages 23 thru 28.

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1979

STATEMENT 7

ASSETS	
Land	$ 49,346,010
Structures and Improvements	143,980,326
Equipment	37,140,378
Construction in Progress	14,782,083
Total	$ 245,248,798
EQUITIES	
General Fund	$ 239,937,429
Special Revenue Funds:	
Road	3,685,356
Fish and Game Propagation	24,245
County Library	1,601,767
Total (Statement 1A)	$ 245,248,798

See Notes to Financial Statements, pages 23 thru 28.

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1979

	INTEREST RATES	DATE OF ISSUE	DATE OF MATURITY	FISCAL YEAR	PRINCIPAL PAYMENTS
General Obligation Bonds:					
Hospital Bonds					
1958A	3.75	12/15/59	6/15/80	1980	$ 360,000
1958B	3.375; 3.25	6/15/61	6/15/81	1980	520,000
				1981	540,000
Total					1,420,000
Capitalized Long Term Leases:					
Lessor					
County Employees' Retirement Board	4.25 to 8.00	9/1/55	12/31/91	1980	521,133
				1981	513,814
				1982	512,415
				1983	494,822
				1984	508,676
				1985-1989	1,236,572
				1990-1992	76,757
Joint Powers Authorities	5.50 to 7.75	7/15/68	2/01/04	1980	420,000
				1981	445,000
				1982	480,000
				1983	515,000
				1984	555,000
				1985-1989	3,415,000
				1990-1994	4,695,000
				1995-1999	6,420,000
				2000-2004	9,110,000
Private Party	5.00 to 8.00	11/05/73	11/05/88	1980	546,007
				1981	393,797
				1982	420,913
				1983	449,886
				1984	271,371
				1985-1989	1,075,003
Total					33,076,166
Total (Statement 1A)					$ 34,496,166

See Notes to Financial Statements, pages 23 thru 28.

STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1979

STATEMENT 8

DEBT				
AUTHORIZED	ISSUED	RETIRED	OUTSTANDING	
				General Obligation Bonds:
5,000,000	5,000,000	4,640,000	360,000	Hospital Bonds 1958A
7,500,000	7,500,000	6,440,000	1,060,000	1958B
12,500,000	12,500,000	11,080,000	1,420,000	Total
				Capitalized Long Term Leases:
				Lessor
9,622,173	9,622,173	5,757,984	3,864,189	County Employees' Retirement Board
26,200,000	26,200,000	145,000	26,055,000	Joint Powers Authorities
5,645,384	5,645,384	2,488,407	3,156,977	Private Party
41,467,557	41,467,557	8,391,391	33,076,166	Total
53,967,557	53,967,557	19,471,391	34,496,166	Total (Statement 1A)

See Notes to Financial Statements, pages 23 thru 28.

GENERAL, SPECIAL REVENUE, DEBT SERVICE
AND INTERNAL SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1979

STATEMENT 9

	CASH WITH COUNTY TREASURER			
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
General Fund	$ 28,052,282	533,552,825	528,214,394	33,390,714
Special Revenue Funds:				
Road Fund	4,889,202	27,628,309	24,020,608	8,496,903
Deferred Compensation Investment Fund	978,620	1,013,596	96,887	1,895,329
Survey Monument Preservation		153,380	12,521	140,858
Grazing Land Fund	34,681	7,322	8,683	33,320
Local Transportation Fund	16,506,598	21,873,170	22,612,063	15,767,705
Fish and Game Propagation Fund	29,239	12,312	14,699	26,852
Livestock Indemnity Fund	25			25
County Library Fund	1,159,164	3,357,597	3,555,765	960,996
Special Aviation Fund	130,688	51,460	26,319	155,829
Park Land Dedication Fund	5,861,701	1,726,330	1,721,120	5,866,911
Antirecession Fund	3,695,349		3,695,349	-0-
Federal Revenue Sharing Fund	12,444,313	18,074,829	26,162,139	4,357,003
Debt Service Fund	441,524	64,039,440	63,744,804	736,161
Internal Service Fund	2,144,655	9,407,416	8,662,854	2,889,217
Total	$ 76,368,048	680,897,991	682,548,211	74,717,829

See Notes to Financial Statements, pages 23 thru 28.

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1979

STATEMENT 10

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	$ 90,066	404,593
Deferred Compensation Fund	968	
Survey Monument Fund		10
County Library Fund	63,847	1,586
Antirecession Fund	13,241	
Special Aviation Fund		64
Park Land Dedication Fund	43,196	
Federal Revenue Sharing Fund	2,235,337	313,914
Debt Service Fund	2,221,280	
Internal Service Fund	12,360	22,200
Property Tax Collection Funds	3,921,234	102,976
County Departmental Funds	1,173,776	185,487
Special Purpose Funds	11,516,946	150,071
Funds held for Special and School Districts	854,953	10,283
Total General Fund (Statement 2)	22,147,208	1,191,188
Special Revenue Funds:		
Road Fund:		
General Fund	404,593	90,066
County Library Fund	46	
Park Land Dedication Fund	2,871	
Internal Service Fund	34,187	515,615
Property Tax Collection Funds	207,175	
County Departmental Funds	95,382	
Special Purpose Funds		237
Funds held for Special and School Districts	127,657	11,185
Deferred Compensation:		
General Fund		968
Property Tax Collection Funds	53,529	
Survey Monument:		
General Fund	10	
Property Tax Collection Funds	10	
Special Purpose Funds		10
Local Transportation Fund:		
Property Tax Collection Funds	467,018	
Grazing Land Fund:		
Property Tax Collection Funds	1,209	
Fish and Game Propagation Fund:		
County Departmental Funds	1,718	
County Library Fund:		
General Fund	1,586	63,847
Road Fund		46
Property Tax Collection Funds	29,762	498
Funds held for Special and School Districts	1,757	
Antirecession Fund:		
General Fund		13,241
Property Tax Collection Funds	13,241	
Special Aviation Fund:		
General Fund	64	
Property Tax Collection Funds	4,497	
Park Land Dedication Fund:		
General Fund		43,196
Road Fund		2,871
Property Tax Collection Funds	177,298	
Special Purpose Fund		800
Federal Revenue Sharing Fund:		
General Fund	313,914	2,235,337
Property Tax Collection Funds	169,184	
Total Special Revenue Funds (Statement 3)	$ 2,106,717	2,977,921

Continued on Page 70

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1979
(Continued)

STATEMENT 10 Cont'd

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Debt Service Fund:		
General Fund	$	2,221,280
Property Tax Collection Funds	1,543,061	1,318
Total Debt Service Fund (Statement 4)	1,543,061	2,222,599
Internal Service Fund:		
General Fund	22,200	12,360
Road Fund	515,615	34,187
Property Tax Collection Funds	69,240	
County Departmental Funds	251	
Special Purpose Funds		7,184
Total Internal Service Fund (Statement 5)	607,308	53,731
Agency Funds:		
Property Tax Collection Funds:		
General Fund	102,976	3,921,234
Road Fund		207,175
Deferred Compensation Fund		53,529
Survey Monument Fund		10
Grazing Land Fund		1,209
Local Transportation Fund		467,018
County Library Fund	498	29,762
Antirecession Fund		13,241
Special Aviation Fund		4,497
Park Land Dedication Fund		177,298
Federal Revenue Sharing Fund		169,184
Debt Service Fund	1,318	1,543,061
Internal Service Fund		69,240
Property Tax Collection Funds	1,242,552	1,242,552
County Departmental Funds	405	3,214
Funds held for Special and School Districts	100,553	892,180
County Departmental Funds:		
General Fund	185,487	1,173,776
Road Fund		95,382
Fish and Game Propagation Fund		1,718
Internal Service Funds		251
Property Tax Collection Funds	3,214	405
County Departmental Funds	14,758	14,758
Special Purpose Funds	64,573	
Fund held for Special and School Districts	35	34,938
Special Purpose Funds:		
General Fund	150,071	11,516,946
Road Fund	237	
Survey Monument Fund	10	
Park Land Dedication Fund	300	
Internal Service Fund	7,184	
County Departmental Funds		64,573
Special Purpose Funds	4,053	4,053
Funds held for Special and School Districts	1,759	548,518
Funds held for Special and School Districts		
General Fund	10,283	854,953
Road Fund	11,185	127,657
County Library Fund		1,757
Property Tax Collection Funds	892,180	100,553
County Departmental Funds	34,938	35
Special Purpose Funds	548,518	1,759
Funds held for Special and School Districts	453,136	453,136
Total Agency Funds (Statement 6)	3,830,733	23,789,588
Total Interfund Accounts	$ 30,235,028	30,235,028

AGENCY FUNDS
STATEMENT OF INVESTMENTS
June 30, 1979

STATEMENT 11

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	2.6 - 4.25	1980 - 1985	$ 19,000	18,915	19,000
Utility Bonds	2.75 - 8.75	1980 - 2012	595,000	588,188	510,324
Corporate Bonds	4.25 - 9.6	1986 - 2005	415,000	414,985	[illegible]
Railroad Bonds	4.5 - 7.75	1991 - 1992	250,000	250,000	[illegible]
U.S. Government Bonds	7.25 - 9.4	1979 - 1984	135,000	133,373	[illegible]
State Government Bonds	3.75	1987	5,000	5,056	[illegible]
Foreign Government Bonds	3.75 - 9.875	1983 - 2000	215,000	214,714	[illegible]
Total			1,634,000	1,625,245	[illegible]
Employee's Retirement Fund:					
Utility Bonds	3.0 - 10.625	1979 - 2017	142,350,000	136,624,364	119,432,356
Corporate Bonds	4.5 - 10.55	1982 - 2007	43,392,000	41,646,683	[illegible]
Railroad Bonds	2.5 - 9.3	1983 - 2001	1,271,000	1,220,183	975,591
U. S. Government Bonds	5.875 - 10.250	1979 - 2007	28,237,891	27,102,372	25,578,309
Foreign Government Bonds	4.0 - 9.75	1980 - 2007	14,472,000	13,889,919	12,986,533
Real Property Leases Receivable	4.25 - 8.0	1980 - 1991	9,622,173	3,864,189	3,864,189
Total			239,345,064	224,347,714	201,110,509
Funds Held for School Districts:					
Corporate Bonds	8.2	1988	10,000	10,000	9,212
U. S. Government Bonds	4.125	1994	10,000	10,000	10,000
Total			20,000	20,000	19,212
Total			$ 240,999,064	225,992,959 (Statement 6)	202,588,526

STATEMENT OF TAXES RECEIVABLE
June 30, 1979

STATEMENT 12

TAXES	TOTAL	FUNDS GENERAL	FUNDS SPECIAL REVENUE	FUNDS DEBT SERVICE
Secured:				
1978/79 Fiscal Year Levy	$ 984,032	943,101	29,265	11,666
Prior Fiscal Year's Levies	2,569,548	2,453,158	85,652	30,738
Unsecured:				
1978/79 Fiscal Year Levy	135,691	132,409	1,702	1,580
Prior Fiscal Year's Levies	278,480	275,853	1,361	1,266
Total Taxes Receivable	3,967,751	3,804,521	117,980	45,250
Less Estimated Uncollectible Taxes	2,327,223	2,235,378	65,962	25,883
Taxes Receivable, Net	$ 1,640,528	1,569,143	52,018	19,367
		(Statement 2)	(Statement 3)	(Statement 4)

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1979

STATEMENT 13

Bank Deposits	TOTAL	GENERAL		SPECIFIC
		DEMAND DEPOSITS	TIME DEPOSITS	TIME DEPOSITS*
United California Bank	$ 16,471,176	6,657,149	9,694,027	120,000
Bank of America - Bonds and Coupons	352,402	352,402		
Allstate Savings & Loan	100,000		100,000	
Bank of Commerce	1,800,000		1,800,000	
Barclays	2,000,000		2,000,000	
Central Federal Savings & Loan	100,000		100,000	
Coast Federal	100,000		100,000	
First National Bank San Diego	2,150,000		2,150,000	
Glendale Federal	100,000		100,000	
Grossmont Bank	3,000,000		3,000,000	
Home Federal Savings & Loan	600,000		600,000	
Imperial Bank	8,000,000		8,000,000	
Japan California Bank	1,000,000		1,000,000	
Lloyds of California	1,000,000		1,000,000	
Mexican American Bank	700,000		700,000	
North County Bank	1,000,000		1,000,000	
Rancho Santa Fe Savings & Loan	100,000		100,000	
San Diego Federal Savings & Loan	100,000		100,000	
Santa Fe Savings & Loan	100,000		100,000	
Southwest Bank	500,000		500,000	
Sumitomo Bank of California	6,700,000		6,700,000	
Union Bank	17,000,000		17,000,000	
Women's Bank	100,000		100,000	
Travelers Insurance Company	8,710			8,710
Total	63,082,289	7,009,551	55,944,027	128,710
Cash in Office	246,183			
Cash in Short Term Securities	397,322,900			
Total (Statement 1A)	$ 460,651,373			

* Specific Time Deposits are held for
Louis A Stelzer Trust Endowment Fund and
Deferred Compensation Investment Fund

SCHEDULE OF INSURANCE
June 30, 1979

STATEMENT 14

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Aircraft Liability - Fixed Wing	$ 200,000/10,000,000
Airport Premises Liability	10,000,000
Air Travel Accident	100,000/500,000
Automobile Fire and Theft (1)	200,000/1,000,000
Blanket Fire Insurance Policy - 14 Major County Properties	127,730,000
Blanket Fire Insurance Policy - Other County Properties (2)	45,000,000
Fire Policy, Electronic Data Processing, 1600 Pacific Highway	1,525,000
Foster Home Liability	500,000
Hangerkeeper Liability	1,000,000
Helicopter Liability	10,000,000
Mexican Vehicle Policy (3)	80,000
Money and Securities - Broad Form (food stamps)	8,000,000
Money and Securities - Broad Policy, Loss Outside/Inside Premises	10,000/170,000
Non-owned Aircraft	1,000,000
Official and Faithful Performance Bonds: All Employees	100,000/400,000
Steam Boiler and Unfired Pressure Vessels, Various Locations	500,000
County is Self-Insured for Public Liability, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Automobile, Road Design and Workers' Compensation. (4)	

(1) This policy has a stated total limit of coverage at one location of $1,000,000, single unit of $200,000.
(2) This policy covers other County Properties, limit of $3,000,000 for each location.
(3) This policy is for owned and nonowned vehicles in Mexico for third party property damage, bodily injury and medical expense.
(4) A $1,000,000 General Fund Reserve was established specifically to handle payment of large, unpredictable losses from workers compensation and tort liability claims which may result from our uninsured status. This reserve will be increased by $100,000 each year until the amount of $2,000,000 is achieved.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1979
(Pursurant to Sec. 10808 - Welfare & Institutions Code)

STATEMENT 15

ACTIVITY	SOURCE				TOTAL EXPENDITURES & ENCUMBRANCES
	STATE AID	FEDERAL AID	COUNTY PROPERTY TAXES	COUNTY OTHER REVENUE (1)	
Public Welfare	$ 89,713,689	83,404,437	740,163	947,469	174,805,760
Hospital Care	16,021,424	632,434	16,743,092	5,133,361	38,530,313
Total	$ 105,735,113	84,036,872	17,483,258	6,080,830	213,336,073
Percentage of Cost	49.5	39.4	8.2	2.9	100.0

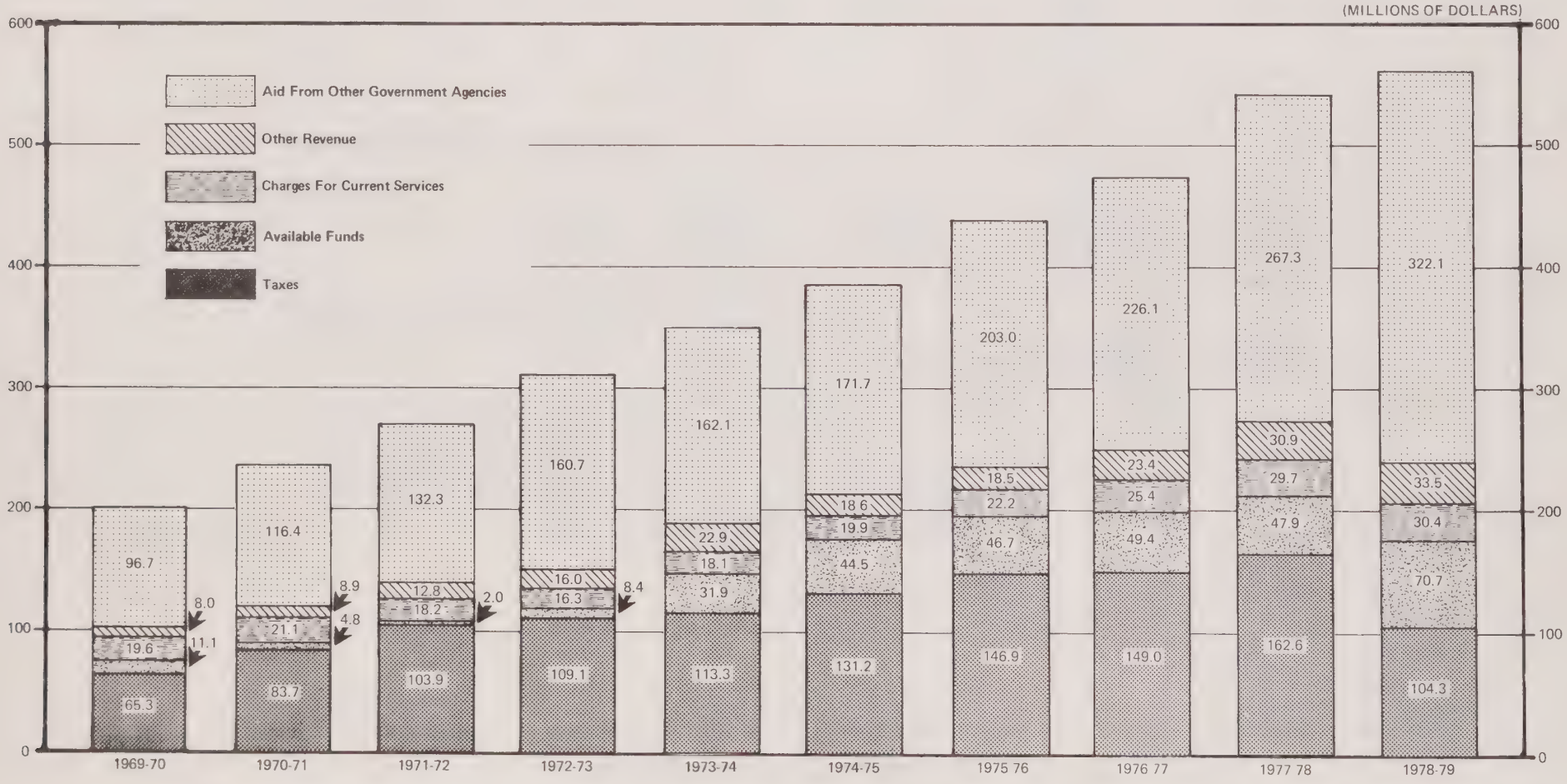
[1] Includes charges for Current Service and Aid Repayment.

COMPARISON OF GENERAL REVENUES BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1969-1970 through 1978-1979

STATEMENT 16

	1969-70		1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	$ 65,324	32.5	83,702	35.6	103,908	38.6	109,063	35.1	113,282	32.5	131,179	34.0	146,911	33.6	149,040	31.5	162,608	30.2	104,315	18.6
Licenses, Permits, and Franchises*	1,364	.7	1,729	.7	2,516	.9	3,417	1.1	3,598	1.0	3,539	.9	4,864	1.1	7,065	1.5	7,680	1.4	6,511	1.2
Fines, Forfeitures and Penalties	2,803	1.4	2,943	1.3	3,197	1.2	2,922	1.0	2,991	.9	3,663	.9	3,969	.9	4,479	.9	4,915	.9	5,620	1.0
Revenue from the Use of Money and Property	3,333	1.7	3,201	1.4	3,589	1.3	5,871	1.9	10,472	3.0	9,186	2.4	7,929	1.8	8,527	1.8	10,287	1.9	16,329	2.9
Aid from Other Governmental Agencies	96,744	48.2	116,351	49.5	132,342	49.2	160,668	51.7	162,044	46.5	171,682	44.5	202,980	46.4	226,117	47.8	267,332	49.7	322,128	57.4
Charges for Current Services	19,624	9.8	21,121	9.0	18,161	6.7	16,323	5.3	18,128	5.2	19,908	5.2	22,195	5.1	25,398	5.4	29,752	5.5	30,419	5.4
Other Revenue	416	.2	1,022	.4	3,467	1.3	3,826	1.2	5,880	1.7	2,257	.6	1,782	.4	3,352	.7	7,987	1.5	5,029	.9
Fund Balance Available from Prior Years	11,137	5.5	4,811	2.1	2,035	.8	8,424	2.7	31,939	9.2	44,548	11.5	46,696	10.7	49,362	10.4	47,883**	8.9	70,708	12.6
Total	$ 200,745	100.0	234,880	100.0	269,215	100.0	310,514	100.0	348,334	100.0	385,962	100.0	437,326	100.0	473,340	100.0	538,444	100.0	561,059	100.0

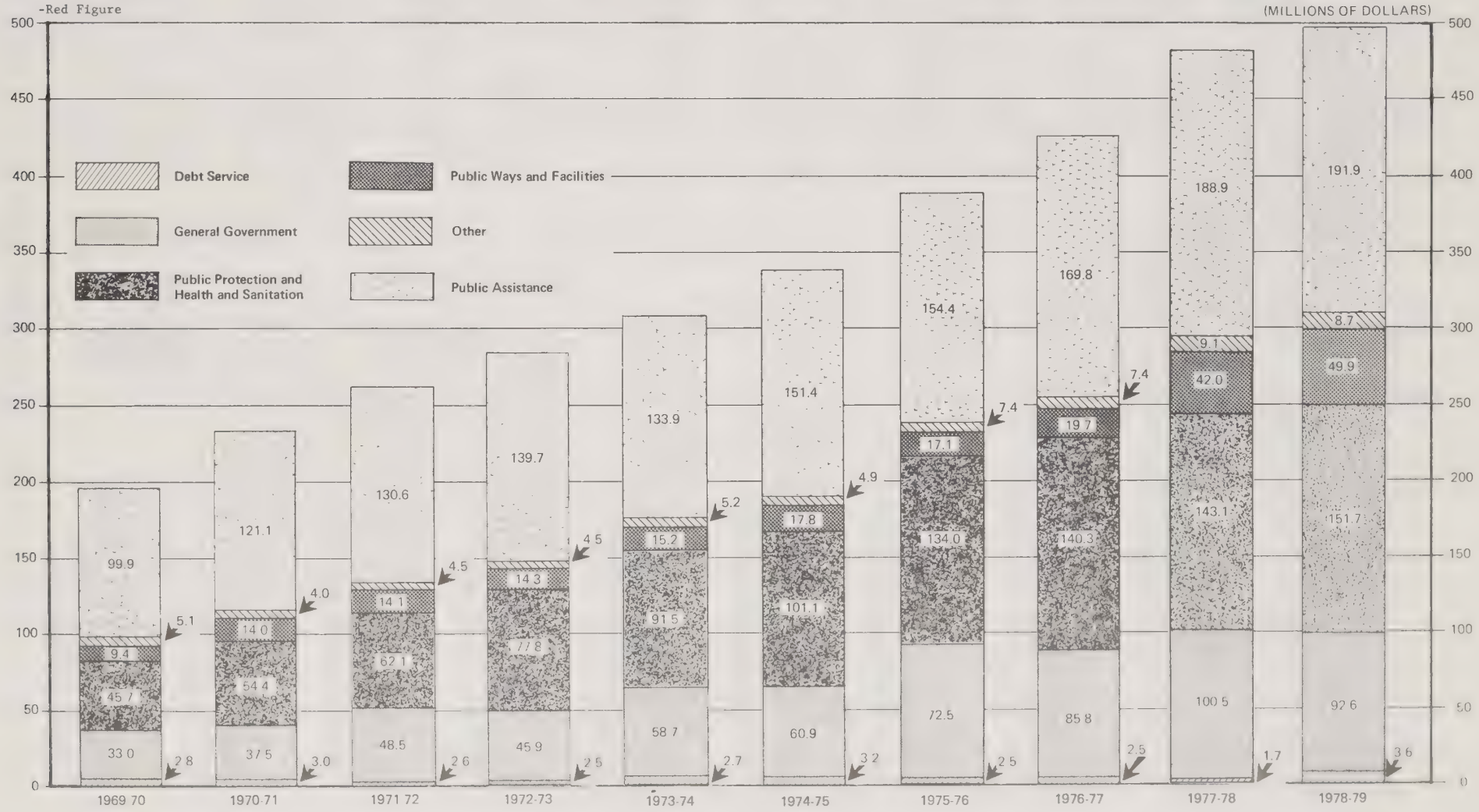
*Franchises were included with the Taxes through 1975-76.
**Local Transportation Fund Prior Year Fund Balance of $17,540 has not been included.
-Red Figure



COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1969-70 through 1978-79

STATEMENT 17

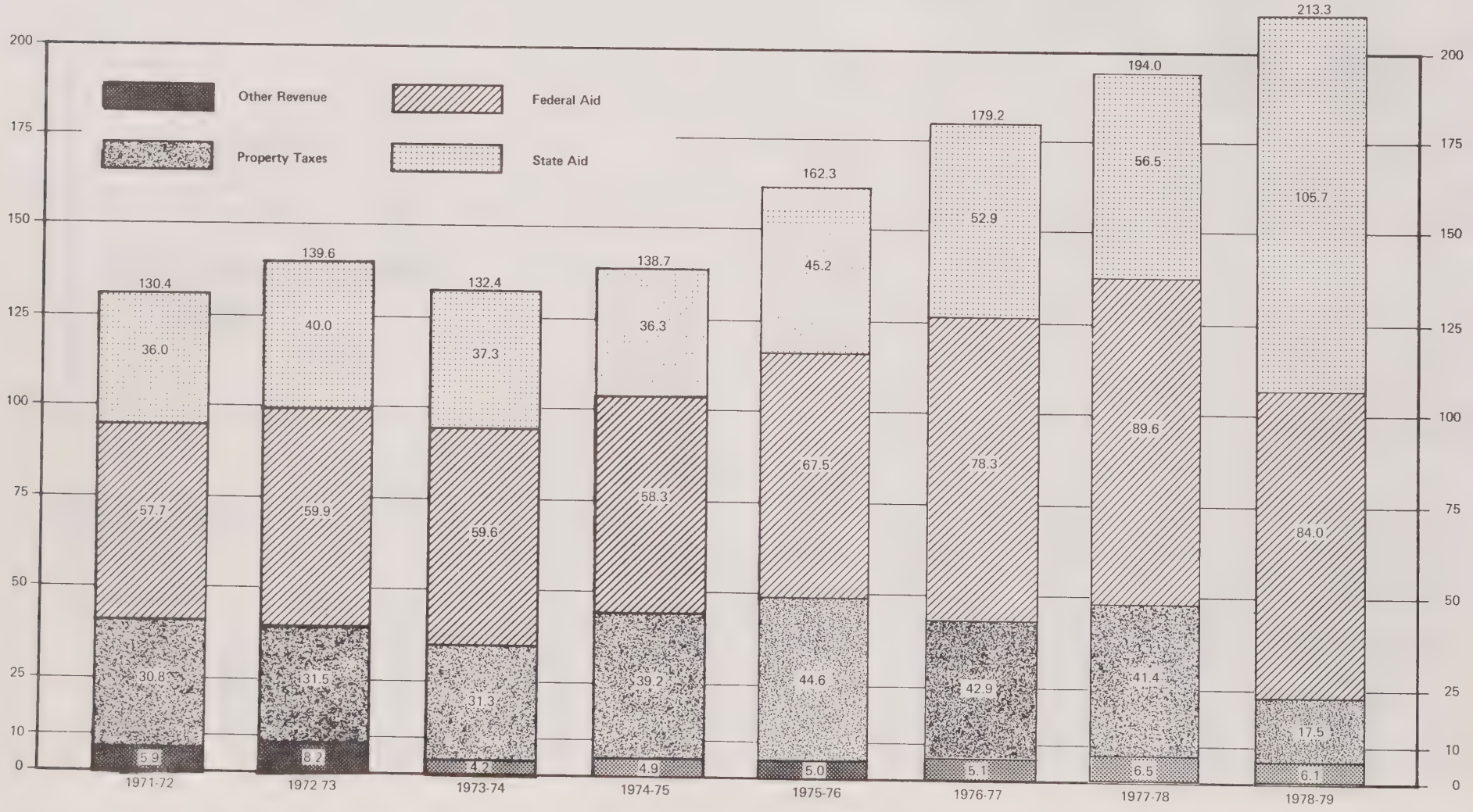
FUNCTION	1969-70		1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77		1977-78		1978-79	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 33,015	16.8	37,486	16.0	48,484	18.5	45,932	16.1	58,720	19.1	60,938	18.0	72,514	18.7	85,858	20.2	100,523	20.7	92,642	18.6
Public Protection	33,653	17.2	39,817	17.0	44,738	17.0	56,263	19.8	66,357	21.6	76,782	22.6	82,139	21.1	86,425	20.3	90,520	18.6	95,602	19.2
Public Ways and Facilities	9,396	4.8	13,962	6.0	14,156	5.4	14,250	5.0	15,226	5.0	17,761	5.2	17,092	4.4	19,678	4.6	41,977	8.7	49,858	10.0
Health and Sanitation	12,056	6.1	14,617	6.2	17,398	6.6	21,551	7.6	25,123	8.2	24,284	7.2	51,906	13.4	53,924	12.7	52,603	10.8	56,109	11.2
Public Assistance	99,953	51.0	121,127	51.8	130,585	49.8	139,668	49.0	133,855	43.6	151,425	44.6	154,433	39.8	169,744	39.9	188,868	38.9	191,871	38.5
Education	2,280	1.2	1,932	.8	2,305	.9	2,747	1.0	2,827	.9	2,614	.8	3,521	.9	4,240	1.0	4,158	.9	3,454	.7
Recreation and Cultural Services	2,493	1.3	2,036	.9	2,199	.8	1,739	.6	2,394	.8	2,287	.7	3,840	1.0	3,138	.7	4,946	1.0	5,266	1.1
Public Service Enterprises	324	.2	-9		-21		93		-25											
Debt Service	2,770	1.4	2,994	1.3	2,584	1.0	2,461	.9	2,683	.8	3,179	.9	2,517	.7	2,490	.6	1,707	.4	3,646	.7
Total	195,941	100.0	233,962	100.0	262,428	100.0	284,704	100.0	307,160	100.0	339,270	100.0	387,962	100.0	425,497	100.0	485,302	100.0	498,448	100.0



COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
Fiscal Years 1971-1972 through 1978-1979

STATEMENT 18

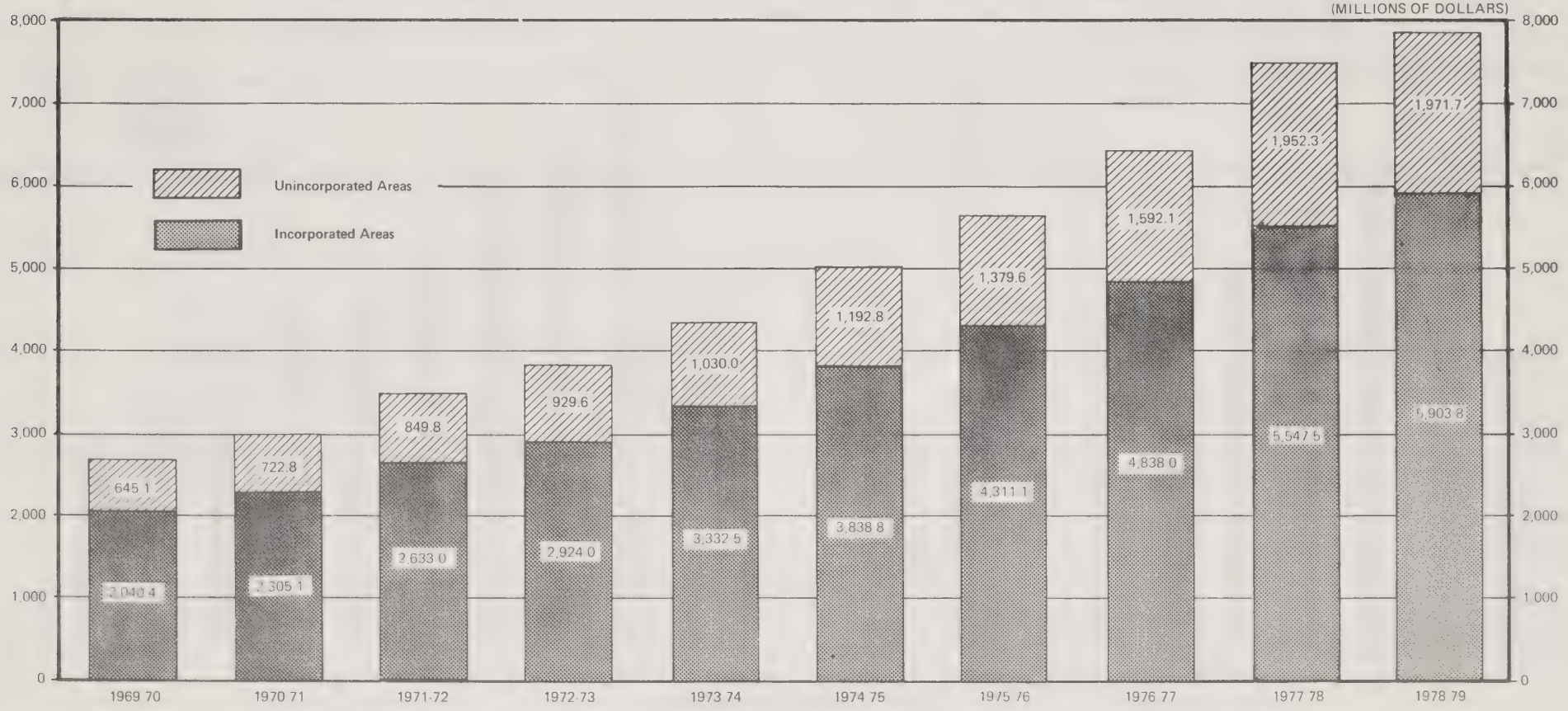
SOURCE OF FUNDS EXPENDED	1971-72 DOLLAR AMOUNT	1971-72 % OF TOTAL	1972-73 DOLLAR AMOUNT	1972-73 % OF TOTAL	1973-74 DOLLAR AMOUNT	1973-74 % OF TOTAL	1974-75 DOLLAR AMOUNT	1974-75 % OF TOTAL	1975-76 DOLLAR AMOUNT	1975-76 % OF TOTAL	1976-77 DOLLAR AMOUNT	1976-77 % OF TOTAL	1977-78 DOLLAR AMOUNT	1977-78 % OF TOTAL	1978-79 DOLLAR AMOUNT	1978-79 % OF TOTAL
State Aid	36.0	27.6	40.0	28.7	37.3	28.1	36.3	26.2	45.2	27.9	52.9	29.5	56.5	29.1	105.7	49.5
Federal Aid	57.7	44.2	59.9	42.9	59.6	45.0	58.3	42.0	67.5	41.6	78.3	43.7	89.6	46.2	84.0	39.4
Property Taxes	30.8	23.6	31.5	22.6	31.3	24.0	39.2	28.3	44.6	27.5	42.9	24.0	41.4	21.3	17.5	8.2
Other Revenue	5.9	4.6	8.2	5.8	4.2	2.9	4.9	3.5	5.0	3.0	5.1	2.8	6.5	3.4	6.1	2.9
Total Source of Funds	130.4	100.0	139.6	100.0	132.4	100.0	138.7	100.0	162.3	100.0	179.2	100.0	194.0	100.0	213.3	100.0



COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1969-1970 through 1978-1979

STATEMENT 19

	1969-1970	1970-1971	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979
Secured Property:										
Land	$ 1,098,696,099	1,246,570,010	1,449,031,664	1,568,541,856	1,732,985,961	1,973,287,272	2,239,857,431	2,502,115,036	2,921,539,627	2,807,229,353
Improvements	1,301,304,470	1,441,422,190	1,665,950,039	1,866,627,513	2,139,664,417	2,498,488,776	2,822,575,006	3,220,646,100	3,821,421,695	4,320,319,853
Personal Property	160,145,464	176,996,715	171,765,772	182,268,385	193,664,097	216,523,345	251,165,933	278,256,278	308,340,140	177,329,489
Gross Secured Valuations	2,560,146,033	2,864,988,915	3,286,747,475	3,617,437,754	4,066,314,475	4,688,299,393	5,313,598,370	6,001,017,414	7,051,301,463	7,304,878,695
Exemptions	117,591,348	120,649,538	117,601,859	119,263,572	107,121,952	119,447,021	139,737,067	131,437,238	176,373,660	174,535,984
Net Secured Valuations	2,442,554,685	2,744,339,377	3,169,145,616	3,498,174,182	3,959,192,523	4,568,852,372	5,173,861,303	5,869,580,176	6,874,927,803	7,130,342,711
Unsecured Property:										
Land	12,467,330	15,662,646	17,687,503	17,170,756	17,638,397	21,711,396	22,691,390	22,999,623	24,744,702	30,359,154
Improvements	50,261,537	61,236,098	68,445,414	81,593,782	88,577,527	110,148,854	127,328,989	151,150,032	158,489,089	181,821,621
Personal Property	181,816,316	209,919,206	230,964,946	260,252,641	301,580,085	337,130,195	375,339,092	395,401,876	452,887,603	543,138,126
Gross Unsecured Valuations	244,545,183	286,817,950	317,097,863	359,017,179	407,796,009	468,990,445	525,359,471	569,551,531	636,121,394	755,318,901
Exemptions	1,569,078	3,294,643	3,421,569	3,578,830	4,452,654	6,225,105	8,577,549	9,033,555	11,217,577	10,161,780
Net Unsecured Valuations	242,976,105	283,523,307	313,676,294	355,438,349	403,343,355	462,765,340	516,781,922	560,517,976	624,903,817	745,157,121
Net Valuations	$ 2,685,530,790	3,027,862,684	3,482,821,910	3,853,612,531	4,362,535,878	5,031,617,712	5,690,643,225	6,430,098,152	7,499,831,620	7,875,499,832

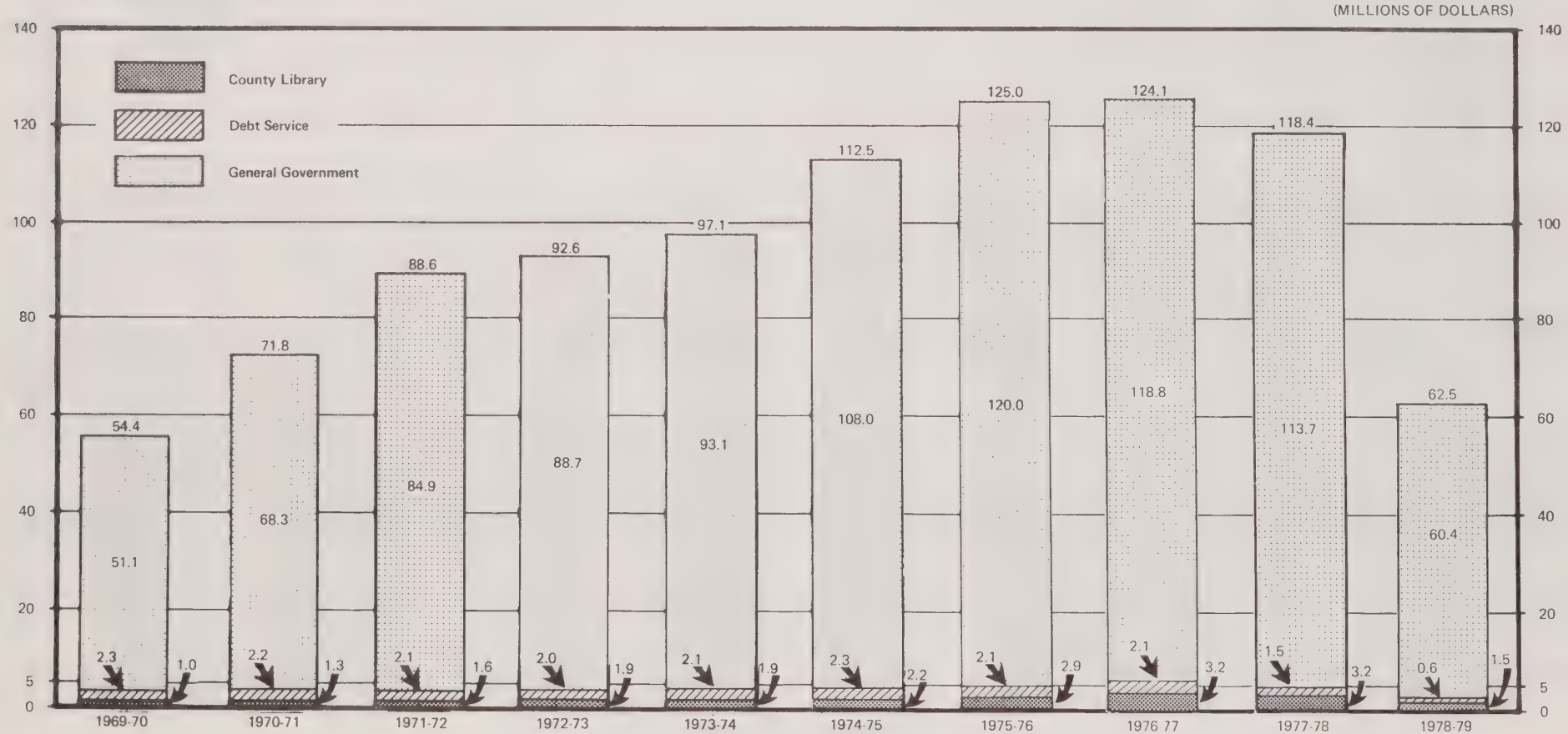


COMPARISON OF COUNTY SECURED TAX LEVIES
AFTER DUE ALLOWANCE FOR DELINQUENCIES
Fiscal Years 1969-1970 through 1978-1979

STATEMENT 20

	TOTAL	GENERAL FUND	INTEREST AND DEBT REDEMPTION	LIBRARY	PERCENT* DELINQUENCY ALLOWANCE
1969-70	$ 54,443,024	51,101,016	2,316,285	1,025,723	2.25
1970-71	71,793,327	68,273,726	2,172,490	1,347,111	2.10
1971-72	88,519,949	84,835,612	2,114,356	1,569,981	2.50
1972-73	92,601,714	88,681,485	2,041,366	1,878,863	2.75
1973-74	97,141,997	93,132,284	2,071,963	1,937,750	2.75
1974-75	112,517,308	107,972,720	2,294,702	2,249,886	3.75
1975-76	125,016,574	120,054,830	2,097,300	2,864,444	4.25
1976-77	124,063,848	118,750,505	2,118,628	3,194,715	4.00
1977-78	118,362,908	113,682,014	1,451,063	3,229,831	3.75
1978 79	62,540,510	60,474,763	590,172	1,475,575	3.00

*This Delinquency Allowance is applicable to the Debt Service and General Fund only.
1978-79 delinquency allowance for the Library is 2.7.

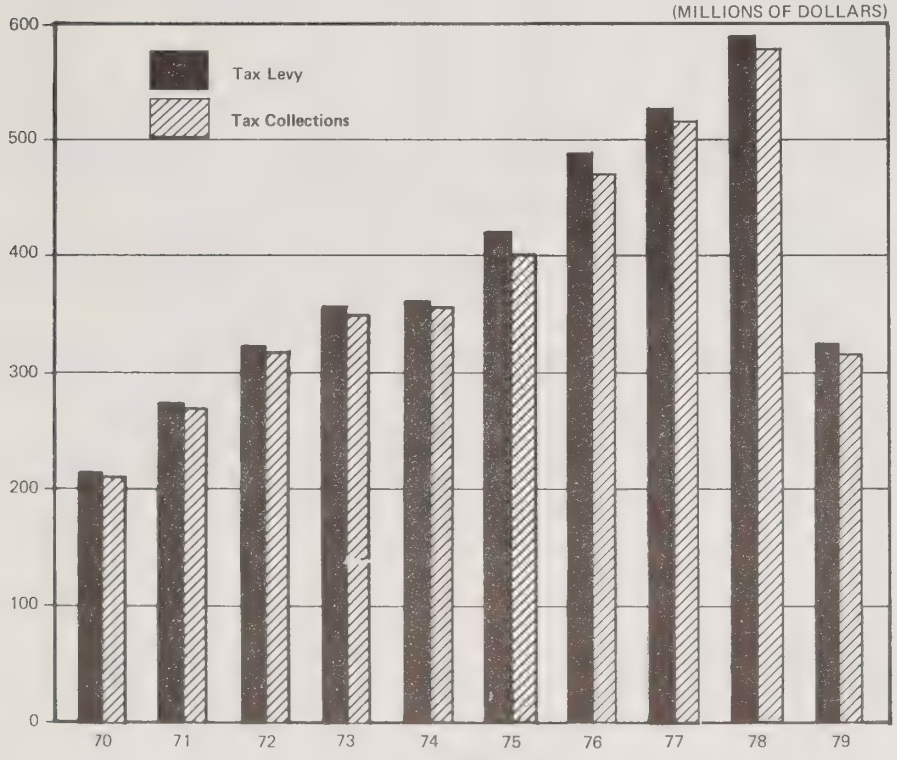


COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for which the County Collects Taxes)
Fiscal Years 1969-1970 through 1978-1979

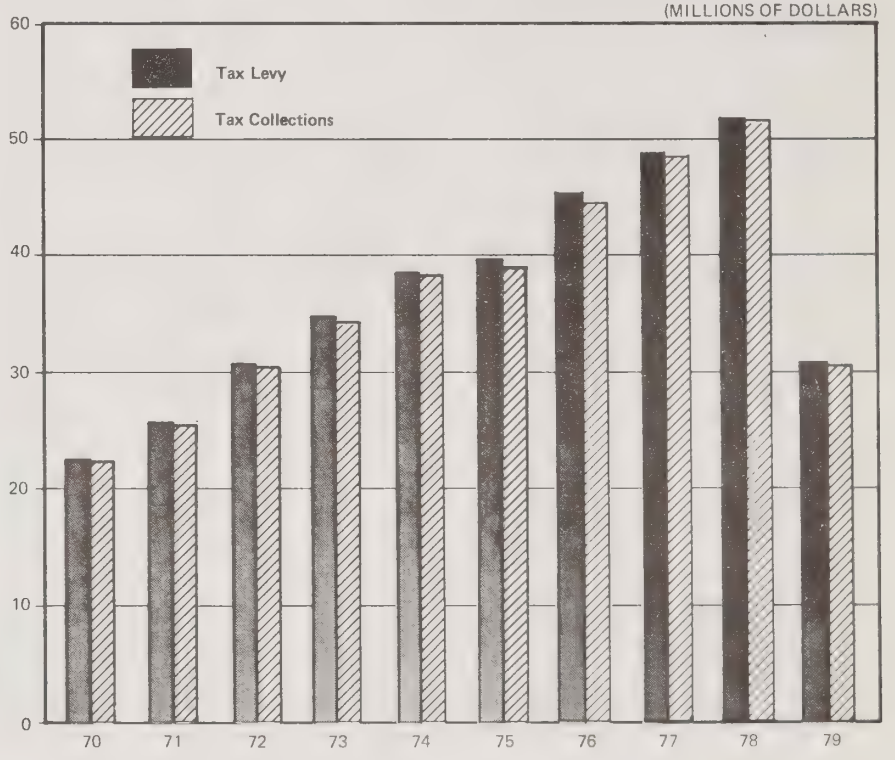
STATEMENT 21

	SECURED TAXES				UNSECURED TAXES			
	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY
1969-70.	$219,913,471	216,199,792	3,713,679	98.3	22,668,188	22,602,424	65,764	99.7
1970-71.	274,450,206	269,782,132	4,668,074	98.3	25,820,170	25,735,090	85,080	99.6
1971-72.	324,763,996	319,464,780	5,299,216	98.3	30,806,202	30,743,888	62,314	99.7
1972-73.	358,792,386	353,016,661	5,775,725	98.3	34,962,642	34,668,354	294,288	99.1
1973-74.	360,219,901	350,915,563	9,304,338	97.4	38,345,040	38,189,537	155,503	99.5
1974-75.	419,403,051	404,095,983	15,307,068	96.3	39,615,387	39,275,580	339,807	99.1
1975-76.	487,167,753	471,316,736	15,851,017	96.7	44,928,341	44,160,364	767,977	98.3
1976-77.	529,262,007	516,774,904	12,487,103	97.6	48,684,417	48,336,628	347,789	99.3
1977-78.	588,357,809	575,453,350	12,904,459	97.8	51,693,666	51,461,077	232,589	99.6
1978-79.	324,276,315	317,200,578	7,075,737	97.8	30,966,151	30,449,797	516,354	98.3

SECURED TAX LEVY AND COLLECTIONS



UNSECURED TAX LEVY AND COLLECTIONS

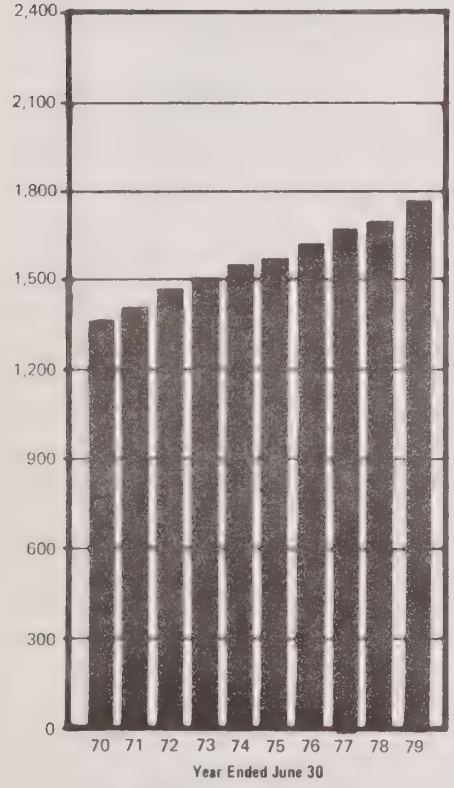


LEGAL DEBT MARGIN,
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
Fiscal Years 1969-1970 through 1978-1979

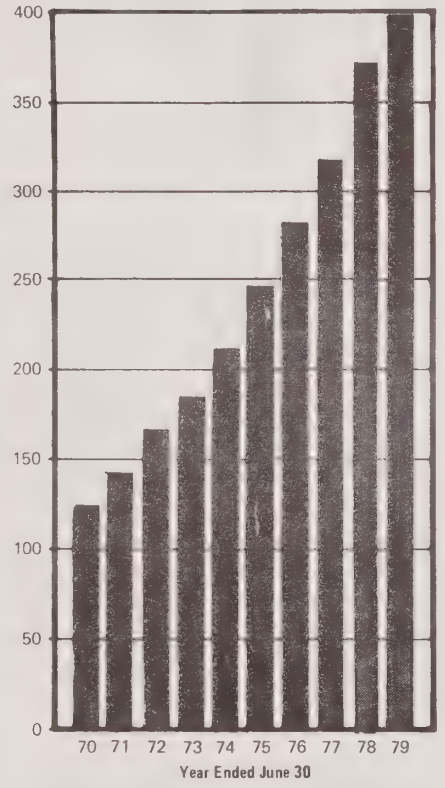
STATEMENT 22

FISCAL YEAR	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1969-70	1,357,854	$ 2,685,530,790	134,276,540	10,005,000	124,271,540	.37	7.37
1970-71	1,408,900*	3,027,862,684	151,393,134	8,955,000	142,438,134	.30	6.36
1971-72	1,467,600*	3,482,821,910	174,141,095	7,900,000	166,241,095	.23	5.38
1972-73	1,502,067*	3,853,612,531	192,680,626	6,820,000	185,860,626	.18	4.54
1973-74	1,544,600*	4,362,535,878	218,126,794	5,715,000	212,411,794	.13	3.70
1974-75	1,559,505	5,031,617,712	251,580,886	4,580,000	247,000,886	.09	2.94
1975-76	1,600,000*	5,690,643,225	284,532,161	3,835,000	280,697,161	.07	2.40
1976-77	1,656,800	6,430,098,152	321,504,908	3,060,000	318,444,908	.05	1.84
1977-78	1,694,800	7,499,831,620	374,991,581	2,260,000	372,731,581	.03	1.33
1978-79	1,767,500	7,875,499,832	393,774,992	1,420,000	392,354,992	.02	.80

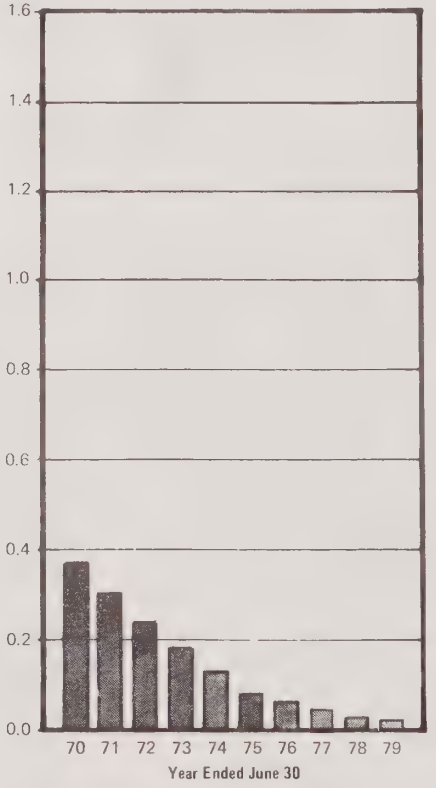
* Estimated
** Legal Debt Limit is 5% of Assessed Valuation



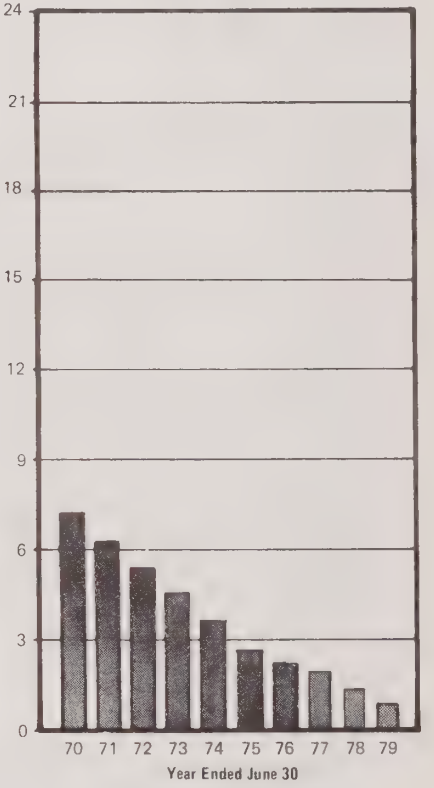
POPULATION
IN THOUSANDS



LEGAL DEBT MARGIN
(MILLIONS OF DOLLARS)



RATIO OF BONDED DEBT
TO ASSESSED VALUATION
IN PERCENTAGES



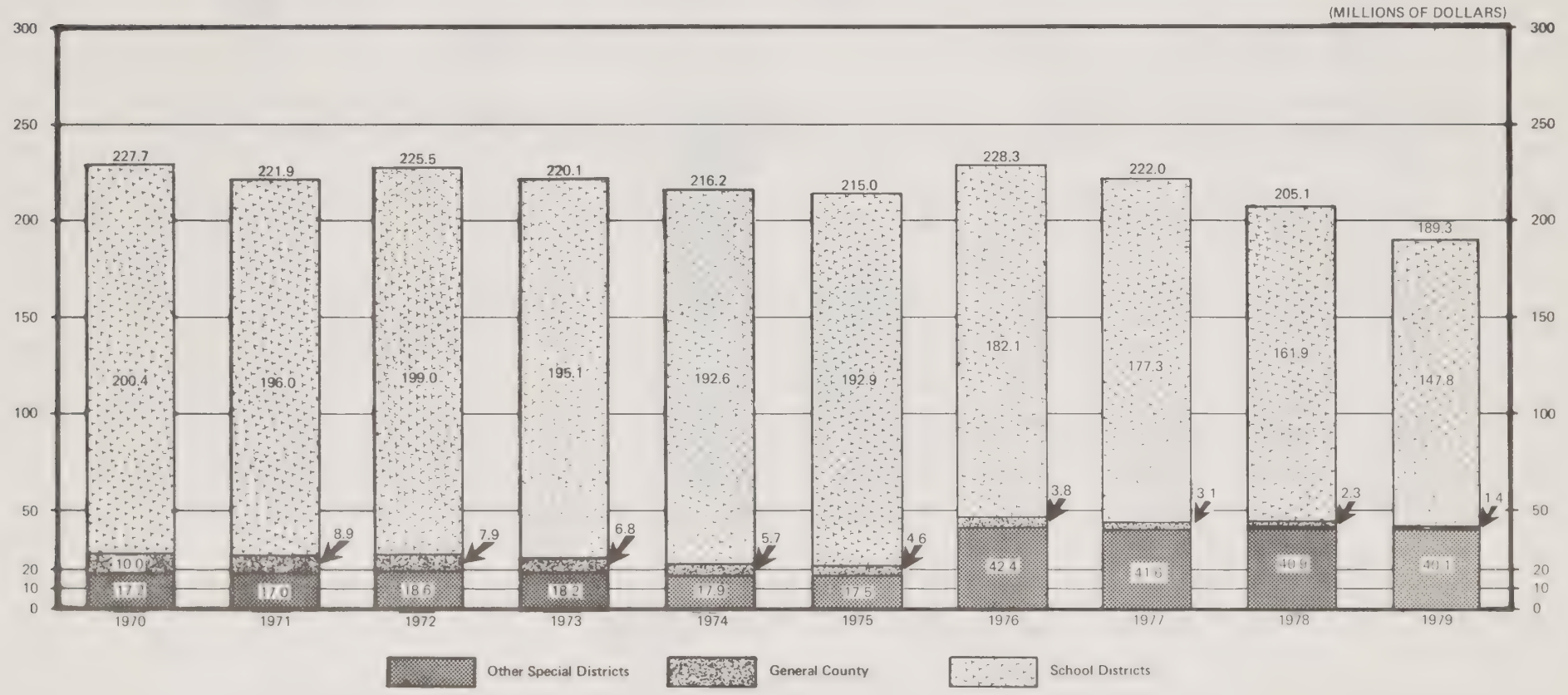
BONDED DEBT PER CAPITA
(DOLLARS)

COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
Fiscal Years 1969-1970 through 1978-79

STATEMENT 23

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS*	SCHOOL DISTRICTS*
June 30, 1970	227,707,000	10,005,000	17,298,000	200,404,000
June 30, 1971	221,918,000	8,955,000	17,007,000	195,956,000
June 30, 1972	225,530,000	7,900,000	18,630,000	199,000,000
June 30, 1973	220,085,000	6,820,000	18,209,000	195,056,000
June 30, 1974	216,200,000	5,715,000	17,851,000	192,634,000
June 30, 1975	214,999,000	4,580,000	17,519,000	192,900,000
June 30, 1976	228,329,000	3,835,000	42,360,000	182,134,000
June 30, 1977	221,986,000	3,060,000	41,644,000	177,282,000
June 30, 1978	205,064,000	2,260,000	40,913,000	161,891,000
June 30, 1979	189,312,000	1,420,000	40,127,000	147,765,000

* Cleared through the County Treasurer, but County is not liable.

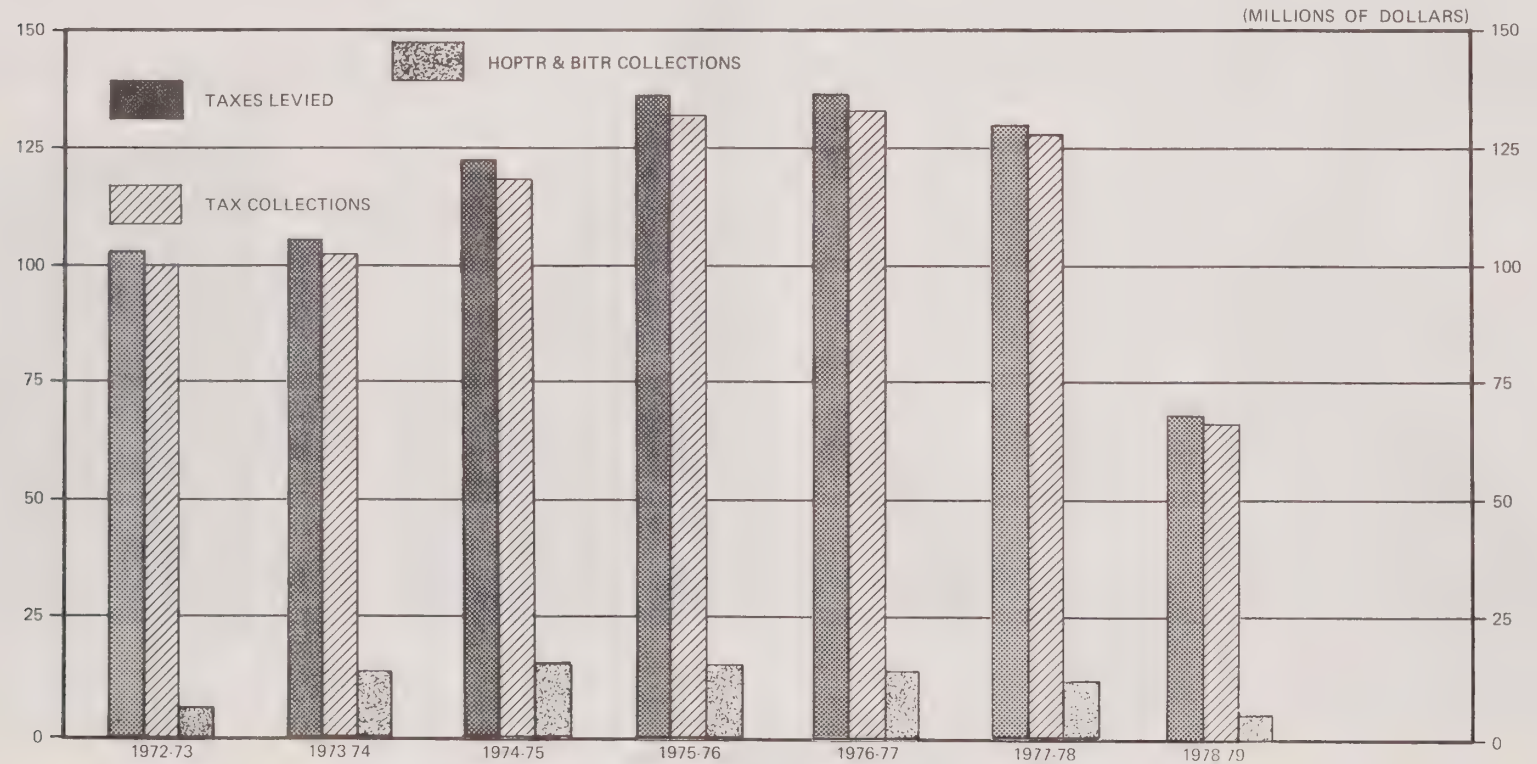


COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
IN THOUSANDS OF DOLLARS
Fiscal Years 1972-1973 through 1978-1979

STATEMENT 24

	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79
Assessed Valuations and Tax Rates							
Secured*	3,498,174	3,959,192	4,568,852	5,173,861	5,869,580	6,874,928	7,130,343
Tax Rate**(Countywide)	2.711	2.711	2.691	2.621	2.282	1.825	4.000
Unsecured*	355,438	403,343	462,765	516,781	560,518	624,904	745,157
Tax Rate**(Countywide)	2.939	2.711	2.711	2.691	2.621	2.282	4.000
Tax Levy (Including Library)	102,140	106,830	123,081	137,069	137,880	130,975	68,606
Tax Collections (Including Library)	100,527	103,208	119,571	133,517	134,104	128,580	67,422
Prior Taxes Charged to Redemption Officer	1,613	3,622	3,509	3,552	3,776	2,395	1,184
Percent of Collections	98.4	96.6	97.2	97.4	97.3	98.2	98.3
HOPTR & BITR Valuations Reimbursed by State of California							
Secured	146,245	429,550	455,906	481,467	502,627	520,164	546,830
Unsecured	38,275	66,939	91,888	104,187	100,129	116,032	138,238
HOPTR & BITR Collections	5,231	13,751	15,194	15,784	14,594	12,533	6,697

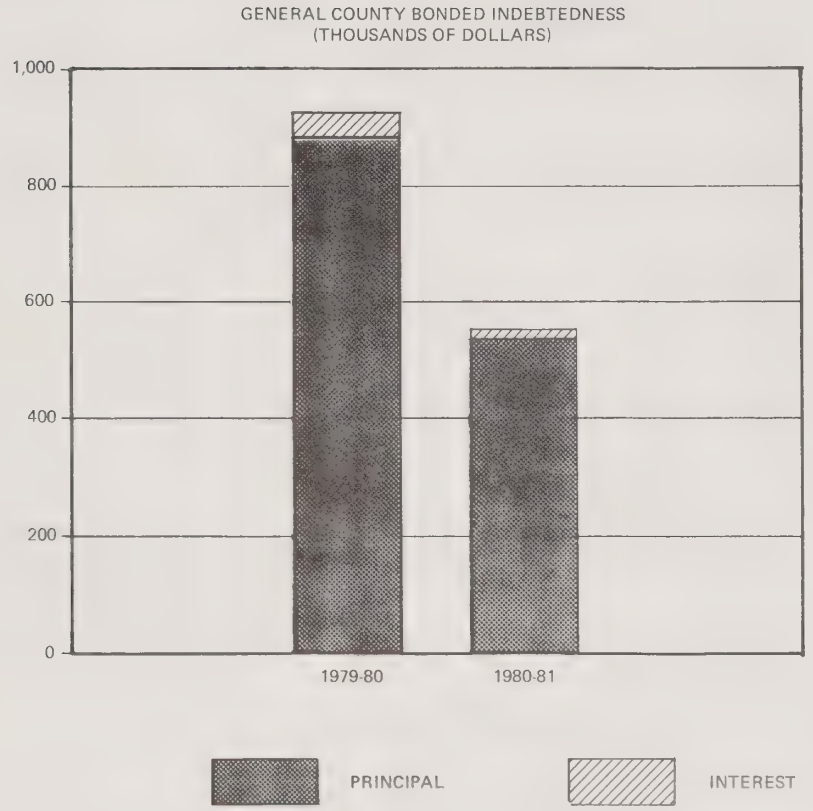
*Assessed Valuations are based on the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).
**The 1% of full value or $4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



COMPARISON OF FUTURE
REQUIREMENTS FOR LONG TERM DEBT-GENERAL
COUNTY BONDED INDEBTEDNESS
Fiscal Years 1979-1980 through 1980-1981

STATEMENT 25

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
1979-1980	$880,000	49,275	929,275
1980-1981	540,000	18,225	558,225
Total	$1,420,000	67,500	1,487,500



MISCELLANEOUS STATISTICAL DATA
June 30, 1979

GEOGRAPHICAL LOCATION: The Southwesternmost county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East, and the Pacific Ocean on the West. Extends North to South Approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

POPULATION (Official U.S. Census)

Year	Population	Percent of Increase
April, 1910	61,665	
April, 1920	112,248	82
April, 1930	209,659	87
April, 1940	289,348	38
April, 1950	556,808	92
April, 1960	1,033,011	86
April, 1970	1,357,854	33
April, 1975	1,559,505	15
Jan. , 1979	1,767,500	12

INCORPORATED CITIES:

Carlsbad	El Cajon	Oceanside
Chula Vista	Escondido	National City
Coronado	Imperial Beach	San Diego
Del Mar	La Mesa	San Marcos
	Lemon Grove	Vista

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousand Population
1970	7,967	17.1	5.80
1971	8,310	4.3	5.90
1972	9,307	12.0*	6.34
1973	9,812	5.4*	6.57
1974	10,411	6.1*	6.74
1975	10,904	4.5	6.99
1976	10,559	(3.2)	6.60
1977	10,951	.04	6.61
1978	11,373	.04	6.71
1979	11,036	(.03)	6.24

* Includes 304, 165, and 26, respectively, Public Employment participants.

REGISTERED VOTERS: General Election, November 7, 1978 - 805,422

NUMBER VOTING: 562,109

PERCENT VOTING: 69.7%

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan)	1,157.65
Minor System (All Other Maintained Roads)	1,037.37

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	6	Public Utility	3
County Service Areas	87	Recreation and Parks	2
Fire	20	Resource Conservation	6
Flood Control (Includes 6 zones)	1	Sanitary	2
		Sanitation	15
Hospital	4	Sewer	1
Irrigation	5	Small Craft Harbor	1
Lighting	17	Unified Port	1
Maintenance:		Water:	
Drainage	1	California	4
Lighting	15	County	7
Park	1	Miscellaneous	1
Sewer	1	Municipal	17
Mosquito Abatement	1	Water Conservation	1
Road	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	5
Water Pollution Control Facilities	7
Sewer Lines, Miles	524
Sewer Connections	39,600

CONSTRUCTION PERMITS (Unincorporated Area Only):

Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
1969-70	16,438	10,179	100,872,900
1970-71	19,569	11,845	145,989,800
1971-72	21,023	14,108	201,902,000
1972-73	27,803	15,657	267,195,908
1973-74	21,519	12,838	177,160,945
1974-75	18,128	12,251	163,619,145
1975-76	21,004	13,301	284,769,708
1976-77	28,086	21,011	407,909,537
1977-78	31,203	18,257	512,154,919
1978-79	24,034	13,664	342,287,549

MISCELLANEOUS STATISTICAL DATA
June 30, 1979

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1979 Employed	1978 Payroll
Agriculture and Fishing	11,900	$ 155,350,130
Mining	700	14,013,457
Contract Construction	38,700	627,490,076
Manufacturing:		
Food and Kindred	6,000	1,276,678,789
Apparel and Textiles	3,700	
Printing and Publishing	7,000	
Chemicals	1,300	
Wood, Furnitures and Fixtures	2,100	
Stone, Clay and Glass	1,400	
Metals	5,400	
Machinery	29,700	
Aero Space	17,700	
Shipbuilding and Repair	8,200	
Miscellaneous Manufacturing	11,500	
Transportation, Communication and Public Utilities	27,100	$ 432,241,065
Wholesale and Retail Trade	146,700	1,197,441,249
Finance, Real Estate and Insurance	34,900	382,230,585
Service Industries	137,400	1,235,603,483
Government	140,900	439,993,249
Not Elsewhere Classified	30,700	17,228,707
TOTAL EMPLOYED	663,000	
Unemployed	43,200	
TOTAL CIVILIAN LABOR FORCE	706,200	
TOTAL CIVILIAN PAYROLL		$ 5,778,270,790

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